



com

PREPARING FOR BREXIT

CUSTOMS GUIDELINES





03.

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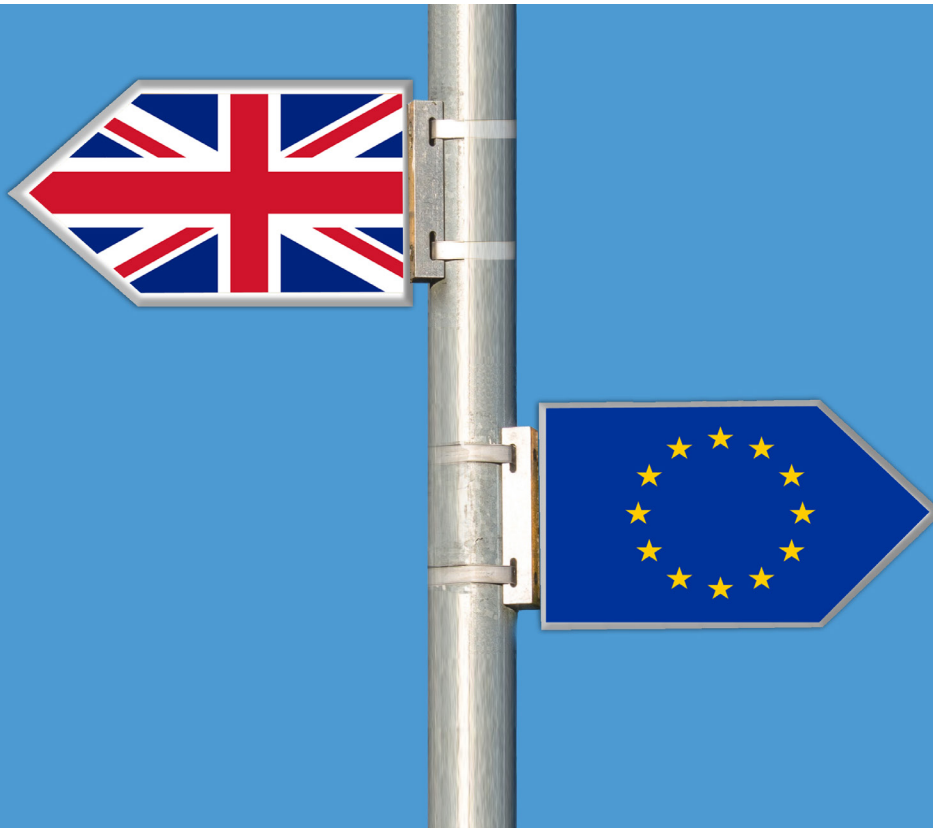
Appendices - Overview of regulation



SECTION 1

OVERVIEW OF BASIC CUSTOMS PROCEDURES

HOW BREXIT WILL AFFECT CUSTOMS



The United Kingdom is currently a member of the European Union (EU). Trade between the Member States of the EU is governed by a declaration of trade in goods (DEB). All trade between France and other Member States is detailed in the DEB.

The DEB is filed monthly with French Customs and is used to:

- compile foreign trade statistics ;
- track taxation of intra-EU trade in goods (VAT).

Your accountant can complete the declaration on your behalf.

The United Kingdom will soon be a non EU country. When the UK leaves the EU, it will become a non EU country. You will need to carry out customs procedures each time you trade with the UK and file a customs declaration.

Customs declarations are used to:

- calculate duties and taxes,
- compile international trade statistics,
- perform targeted controls.

The customs declaration form has 54 boxes and can be completed by a customs agent or you can complete it yourself. It should be filed with the relevant customs office, i.e. the office where the goods are presented, either when the goods are presented or up to 30 days before the goods are presented at the relevant customs office (advance customs declaration).




Important :


You cannot file a customs declaration after the goods arrive in the Union customs territory (for imports) or after the goods leave the Union customs territory (for exports).

Transitioning from the declaration of trade

to the customs declaration

cerfa N° 10838*04  **DÉCLARATION D'ÉCHANGES DE BIENS ENTRE ÉTATS MEMBRES DE L'UNION EUROPÉENNE (1)** Direction générale des Douanes et Droits indirects

A. Période Année: <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> Mois: <input type="text"/> <input type="text"/>		C. Redevable de l'information Numéro d'identification TVA : FR <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> Raison sociale : Rue : Code postal et ville : Personne à contacter : Téléphone : <input type="text"/> Télécopie : <input type="text"/> Messagerie électronique :				D. Service (réservé à l'administration) Date, nom et signature À défaut de signature la déclaration est irrecevable					
B. Flux introduction <input type="checkbox"/> expédition <input type="checkbox"/> > 460 000 HT/an <input type="checkbox"/> < 460 000 HT/an Pas de DEB <input type="checkbox"/>											

1	2	3	4	5	6	7	8	9	10	11	12
N° ligne	Nomenclature de produit	Pays dest.	Valeur (en euros)	Régime 	Masse nette (kg)	Unités supplémentaires	Nature transaction	Mode de transport	Département	Pays d'origine	Numéro d'identification de l'acquéreur U.E.

At the moment, I mainly trade with the UK freely with no customs procedures or border controls. I just provide Customs with a **declaration of trade in goods (DEB)** outlining all of my intra-EU trading.

COMMUNAUTÉ EUROPÉENNE

DECLARATION D'IMPORTATION	2 Expéditeur / Exportateur N°		1 DÉCLARATION		A BUREAU DE DESTINATION	
	8 Destinataire N° FR		EU A		N° douane : 17	
	14 Représentant N° FR		3 Formulaires 1 1		Bureau de rattachement : FR004050 - St Louis autoroute bureau	
	18 Identité et nationalité du moyen de transport à l'arrivée		4 List. chargement		7 Numéro de référence	
	21 Identité et nationalité du moyen de transport actif franchissant la frontière		5 Articles 1		6 Total des coûts 2	
	25 Mode transport 3 à la frontière		9 Responsable financier		10 Pays dem. prov.	
	26 Mode transport 3 intérieur		10 Pays dem. prov.		11 Pays trans-prod.	
	27 Lieu de déchargement		11 Pays trans-prod.		12 Eléments de valeur	
	29 Bureau d'entrée A		15 Pays d'expédition / d'exportation Suisse		13 P.A.C.	
	30 Localisation des marchandises 5		15 Code P. exp. / expor. a CH b		17 Code P. destination a FR b 38	
31 Coils et désignation des marchandises		16 Pays d'origine Chine		17 Pays de destination		
32 Article 1		19 Ctr. 0		20 Conditions de livraison EXW BUBIKON 3		
33 Code des marchandises 8504408290		22 Monnaie et montant total facturé EUR 27 274,45 USD 28 251,85		23 Taux de change 1,07250		
34 Nature de la transaction 1 1		28 Données financières et bancaires		29 Coils et désignation des marchandises		

31 Coils et désignation des marchandises : Marques et numéros - No(s) conteneur(s) - Nombre et nature CONVERTISSEURS Nombre et Nature : 2 - PX Marques et Numéro : ADR

The UK will be a third country soon. I will need to complete a **customs declaration** to identify my goods and determine which taxation rules and standards apply to my goods based on their class, origin and value.



For successful international trading

- Get** an EORI number to trade with the UK
- Decide** who will be completing your customs declarations
- Check** applicable customs duties and taxes
- Make sure** your goods are not subject to special regulations
- Decide** who will be transporting your products
- Secure** your customs clearance procedures for exports
- Plan ahead** for your customs clearance procedures for imports



Get an EORI number



free of charge

To trade with a non EU country, you will need a single EU identification number, also known as an **Economic Operator Registration and Identification (EORI)** number.

After Brexit, **this number will become mandatory** for exporting to the UK or importing from the UK.

In France, the EORI number given to your entity will start with FR, followed by your SIRET number.

How can I check if I already have an EORI number ?

To plan ahead for the impact of Brexit on French companies, all operators which traded with the UK in 2018 were automatically registered for an EORI number in March/April 2019.

If this was your case, you can check whether your EORI number is still valid on the French Customs website : https://www.douane.gouv.fr/eori?sid=&app=67&code_teleservice=EORI

Don't have an EORI number. How can I get one?

1 - Go to <https://douane.gouv.fr>. Click on the registration tab on the top right-hand side of your screen. Sign in with your login and password.

2 - Click on SOPRANO in "Mon espace personnel" or go to : <https://www.douane.gouv.fr/service-en-ligne/demande-autorisation-douaniere-et-fiscale-soprano>.

3 - Click on "Déposer un nouveau dossier" to apply for an EORI number.

4 - Fill in the relevant department from the drop-down list and enter your SIRET number (pre-filled fields).

5 - After your information has been verified, you will receive an email acknowledging receipt.

6 - Your EORI number will be sent to your email address in about three hours.

I have an FR EORI number. Do I also need a GB EORI number ?

You will need a GB EORI number in the following instances:

- If you have a subsidiary in the UK and you export goods from France to your subsidiary, you will need to complete an export declaration in France and an import declaration in the UK. You will need an EU EORI number and a GB EORI number.

- Some commercial agreements stipulate that either the buyer or the seller is responsible for both the import declaration and the export declaration. The choice of Incoterms often determines each party's responsibilities in an agreement. If your business completes both declarations, you will need an EU EORI number and a GB EORI number.

Go to the UK government website to apply for a GB EORI number (<https://www.gov.uk/eori>). You will receive your number within five working days.

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Decide who will be completing

your customs declarations

Customs clearance procedures can be carried out either:

- By yourself, or
- By an agent approved by French Customs acting on your behalf. This is called a registered customs representative.



Important :

Whether you carry out your own customs clearance procedures or you engage a registered customs representative, you remain liable for all taxes on your operations until the goods physically leave the EU customs territory.

How can I decide whether to carry out customs clearance procedures myself or to engage a registered customs representative ?

- Do you already trade with third countries outside the EU ?
- Are you in a position to fill out all the information in the customs declaration for customs clearance ?

If you answered « **YES** » to both of these questions:

► We do not expect Brexit to pose any problems to your customs procedures.

Based on your commercial strategy, you can either engage a registered customs representative or carry out your customs clearance procedures in-house.

If you want to handle the customs clearance of your goods yourself, you will need to set up an agreement with French Customs in order to be able to file your customs declarations through the DELTA online customs clearance service available at <https://douane.gouv.fr>

If you answered « **NO** » to one or both of these questions:

► It is easier to outsource your customs procedures.

The registered customs representative will provide assistance and carry out customs clearance procedures on your behalf for imports and exports. They will also pay any import duties and taxes for these goods.

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Check applicable customs duties

and taxes

Customs clearance procedures for imports attract customs duties and taxes (generally VAT), which are calculated on the basis of the customs declaration.

Determining the customs duty rate and associated taxes depends on the class of the goods and their value and origin.

What do class, origin and value mean ?

- ▶ **Class** refers to **the tariff code for a good**. All goods are given a tariff code (a series of digits) that is recognised internationally. This is a product classification system for customs purposes.

For imports, the tariff code determines customs duty rates, applicable trade policy measures and technical standards with which you must comply.

- ▶ **Origin** refers to the **nationality of the goods** for customs purposes. Non-preferential origin is another term. This should not be confused with the country of origin of your product.

The origin determines applicable trade policy measures (e.g. anti-dumping duties) and technical standards with which you must comply.

- ▶ **Value**: The customs value you need to declare when exporting goods is **the value of your goods at the point of exit from the French customs territory**. This value determines the amount of some export duties and assists in the compilation of foreign trade statistics.



Tip :

You can check customs duties and taxes on the European Commission's Market Access Database website: <https://madb.europa.eu>

How is customs duty calculated ?

Customs duty is calculated based on the value of the goods, plus other costs (insurance, transport, etc.) until the goods enter the EU.

How is VAT calculated ?

VAT is calculated based on the value of the goods, plus all the freight and insurance costs up to the final point of delivery and any customs duty.

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Make sure the goods you want to import



are not subject to special regulations

Some prohibited or restricted goods fall under special regulations and require an authorisation prior to customs clearance.

Goods which require an authorisation prior to customs clearance:



Healthcare products



Animals and plants/perishable animal and plant products



Products impacting the environment



Fauna and flora protected under CITES



War material, firearms and munitions



Explosives and fireworks



Dual-use goods

How do I know if my goods come under this category ?

- 1 - Identify your goods. What am I carrying ?
- 2 - Check that your authorisations are still valid after Brexit (see the fact sheets on goods subject to special procedures in the appendices)
- 3 - Where necessary, apply for new authorisations from the relevant government departments depending on the type of goods
- 4 - File a customs declaration for each trade in goods

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Decide who will be transporting



your products

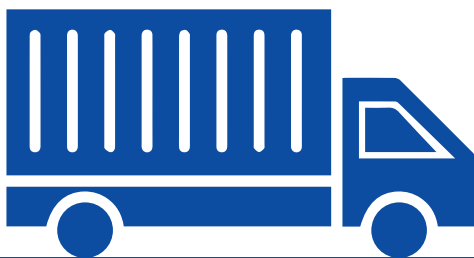
Your goods can be transported three different ways:

- you can arrange transport yourself
- you can engage a service provider, such as your registered customs representative
- your supplier or your client can arrange transport where applicable.

Important : The last two options are covered under your commercial agreement.

How to arrange your own transport ?

- 1 - Apply for the relevant licences and permits (<https://www.service-public.fr/professionnels-entreprises/vosdroits/F31849>)
- 2 - Make sure your driver can legally drive in other countries (<https://www.gov.uk/driving-nongb-licence>)
- 3 - Check whether your goods are subject to any special regulations (see page 10)
- 4 - Make sure your driver is carrying the right customs forms (e.g. customs declaration or transit declaration)
- 5 - Work out which vehicle documents your driver needs to carry (https://ec.europa.eu/info/sites/info/files/file_import/road_transport_fr.pdf)
- 6 - Look up local rules for drivers (<https://www.theaa.com/european-breakdown-cover/driving-in-europe/country-by-country>)



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Prepare your customs clearance procedures for exports



and secure your goods for export with the Export Control System (ECS)

After Brexit, goods exported to the UK will be required to go through:

- export procedures at a customs office, i.e. a customs clearance office
- exit procedures at a customs office of exit (of the EU)
You may be exempt from VAT on exports in some instances (see Section 2).

To be eligible, you must be able to provide proof that your goods have physically left the EU customs territory.

The Export Control System (ECS) is the EU system for the control of exports from the EU customs territory regardless of where the export declaration is filed (in France or another Member State).

How to provide proof to the French tax authorities that your goods have left the EU ?

During tax audits, officers from the Public Finances Directorate General (DGFIP) log on to the DELTA customs system to verify the electronic proof of exit. If the exit certificate cannot be found in DELTA, you will be required to provide other proof or evidence that the goods have exited the EU from the office of export. The DELTA declaration with ECS validation is proof that the goods have left the EU and do not attract VAT (evidence for tax purposes).

We recommend that you keep a file of all your export records.

Regardless of the mode of transport of the goods or the place where they clear customs for export, the goods must be accompanied by one of the following documents until the point of exit from the Union customs territory:

- The Export Accompanying Document (EAD)

- In the event the fall-back procedure is used, make sure you have **copy 3 of the export declaration** (Single Administrative Document, or SAD)

NB : The exporter remains responsible for the operation until the exit certificate is issued electronically. He/she is required to monitor his/her export operations and secure the logistics chain to ensure that procedures are followed correctly.

1

Procedures are carried out at the customs office where the exporter is registered or where the goods are packaged or loaded onto the mode of transport/container.

2

The export declaration is filed electronically.

3

The customs clearance office processes the export declaration, inspects the goods if necessary and issues the authorisation for the removal of goods, or the customs release.

4

The goods must then be moved to the EU office of exit. The keeper of the goods is required to notify the office of exit of their arrival so it can supervise the goods until they have left the territory. The goods must be accompanied by the Export Accompanying Document (EAD).

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Plan ahead for your customs clearance



for imports

Advance customs declarations

Advance declarations can be filed in the DELTA G customs clearance system up to 30 days before the goods physically arrive in the EU. Under the smart border system, **you will need to file an advance declaration for your goods to cross the border faster.**

Advance customs clearance means you can streamline customs procedures and fast-track your goods through customs (See Section 2: Smart border).

Deferring payment of customs duties and taxes

You will need to pay customs duties and taxes on your import operations in order to be able to access your goods freely. Payment is made to Customs when you file the import declaration.

You can defer payment of customs duties and taxes on imports by setting up a deferment account. You must provide a financial guarantee from a bank and evidence of financial solvency.

Payment can be deferred for a maximum of 30 days.



Tip :

If you **engage a registered customs representative** to carry out your customs procedures, he/she will give you the option of using his/her own deferment account.

Want more information ? Contact your local Economic Action Centre !

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SECTION 2

PREPARING YOUR BUSINESS FOR BREXIT



a self-assessment

Regardless of the size of your business, Brexit will have an impact on:

- your business activity
- your relationship with economic operators in the UK
- your relationship with public border management authorities (Directorate General of Customs and Excise – DGDDI, Directorate General for Food – DGAL, Directorate General for Competition Policy, Consumer Affairs and Fraud Control – DGCCRF, etc.)

What's the best way to prepare?

Carry out a thorough self-assessment of all your trading with the UK in order to adapt your internal and external processes to the challenges that lie ahead.

1. Assess your exposure to Brexit

Get a clear understanding of your logistics flows

- What products are you selling/buying? You will need to know the regulations governing restricted goods and goods that require special authorisations (see Appendices on pages 44-56).
- What percentage of your business involves the UK market?



Important:

- You will need to issue an invoice for each batch of goods (you will no longer be able to issue recapitulative statements at the end of the month or self-billed invoices).
- At the moment, your invoices to the UK are exclusive of VAT because they are intra-Community transactions (Article 262b I of the General Tax Code). After Brexit, sales will be exempt from VAT because they are export sales (your invoice will need to include the following statement: "Exempt from VAT under Article 262 I of the General Tax Code").



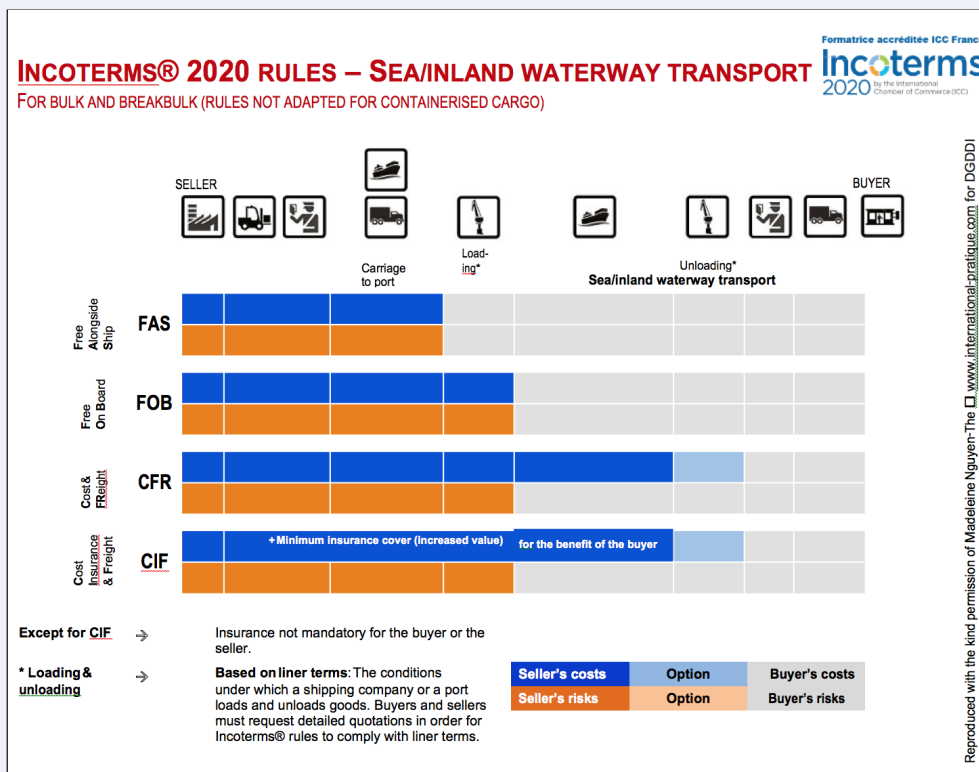
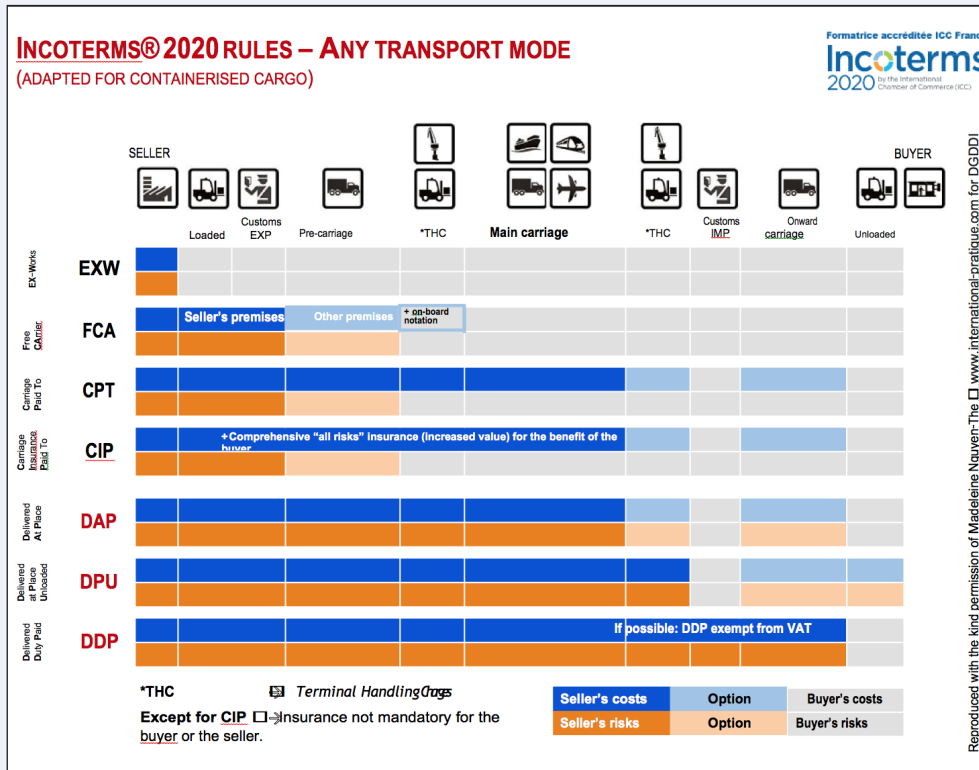
Important:

If you use groupage, once the mode of transport has been released, all the parcels in the load will be released (customs release). If there are goods that need to be inspected before they can be cleared, the entire load will be delayed.

- How are you transporting your goods (overnight transport, groupage)?
- Who are your carriers?
- What sites/hubs are you using for dispatching, receiving and transferring your goods?
- Do your invoices include the mandatory requirements?
- What is your customs clearance process? Are you engaging a service provider or carrying out your own customs procedures?
- What is the skill level in customs within your business? Do you need any training?
- What Incoterms do you use?

Overview of incoterms

Incoterms (International Commercial Terms) determine the mutual obligations of the seller and the buyer under international sales/purchase contracts. Incoterms define the individual responsibilities of the supplier and the buyer and clarify the allocation of costs.



Important:

These new Incoterms will come into effect on 1 January 2020.

For more information: <https://www.icc-france.fr>

Estimate how much extra work will be required for customs declarations and what that impact will be on costs

- How much extra will it cost to carry out customs procedures in-house or to outsource them?
- Is your current customs clearance process sustainable (also in terms of HR and IS)?
- Are your current information systems robust?
- If you already trade internationally, do you need to review the reference amount of your current guarantee for import operations?
- Will you have any additional transport costs?

Talk to your suppliers and clients to secure your supply chain

- Do your clients and suppliers have their own identification number if necessary?
- Have you notified your trading partners to make sure everyone upholds their part of the contract and carries out customs procedures correctly?
- Depending on how tight some supply and/or production chains are, do you need to hold inventory?

2. Factor customs into your business strategy

You are responsible for your customs procedures, regardless of the Incoterms or the customs clearance process you have chosen.

Your business will be able to trade quickly and easily with other countries in complete compliance if you plan ahead for your customs clearance and correctly manage and secure your procedures.

Otherwise, you run the risk of delayed delivery of your goods (due to errors, problems, inspections, etc.)

The customs clearance process is at the core of the import/export eco-system; everyone involved has to liaise with each other (purchasing, IS, tax, HR, quality, R&D, etc.).



Focus: Tax obligations

If your business has the legal status of an EURL, an SARL or an SAS in France, you will have a tax identification number and you can buy tax-free in the EU and reclaim VAT on imports from a third country. You can also export tax-free.

If you are self-employed, you will pay VAT on imported goods and you will not be able to claim it back. You will also pay VAT on exported goods.



3. Seek assistance from external organisations

► Economic Action Centres

The French Customs Economic Action Centres located in France's regions provide free, personalised advice.

Find your nearest Business Consulting Unit:

<https://www.douane.gouv.fr/les-cellules-conseil-aux-entreprises>

Find your nearest meeting about Brexit:

<https://www.douane.gouv.fr/fiche/les-reunions-douane-entreprises-sur-le-sujet-du-brexit>

► Industry associations

► Customs associations

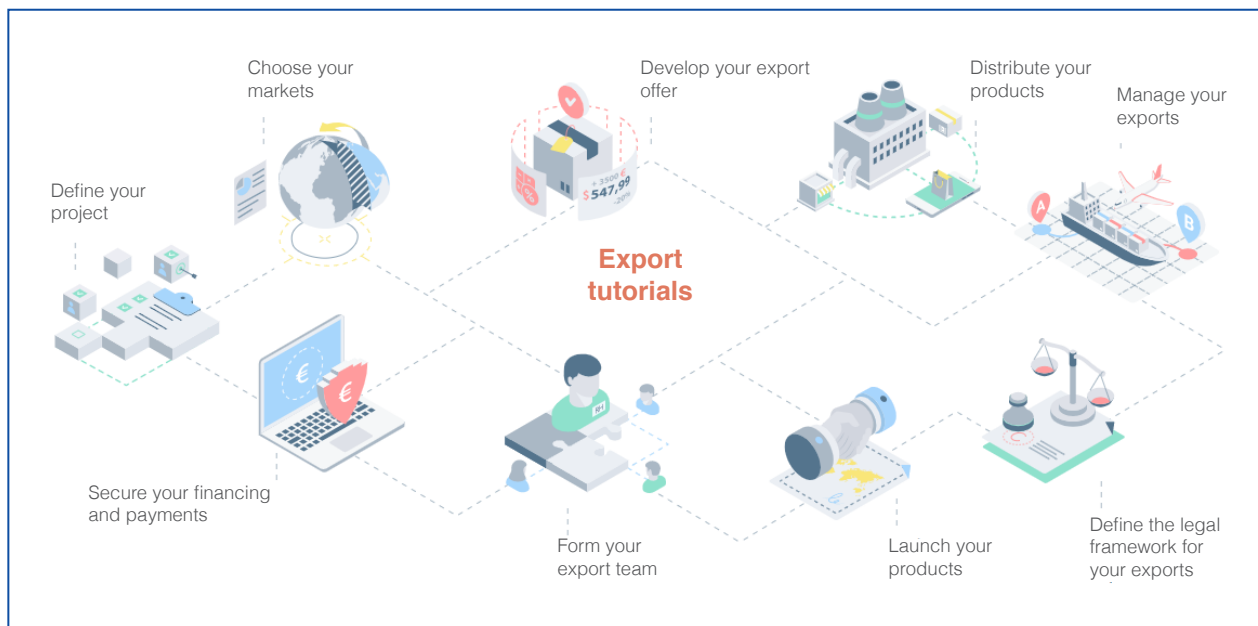
Union des entreprises transport et logistique de France (TLF)
rde.brexit@e-tlf.com

Fédération nationale des transports routiers (FNTR)
veselina.nikitsenka@fntr.fr

Fédération des organisateurs de transport de France (FOTF)
sth@sth-lehavre.fr

► Team France Export

For more information: <https://www.teamfrance-export.fr>





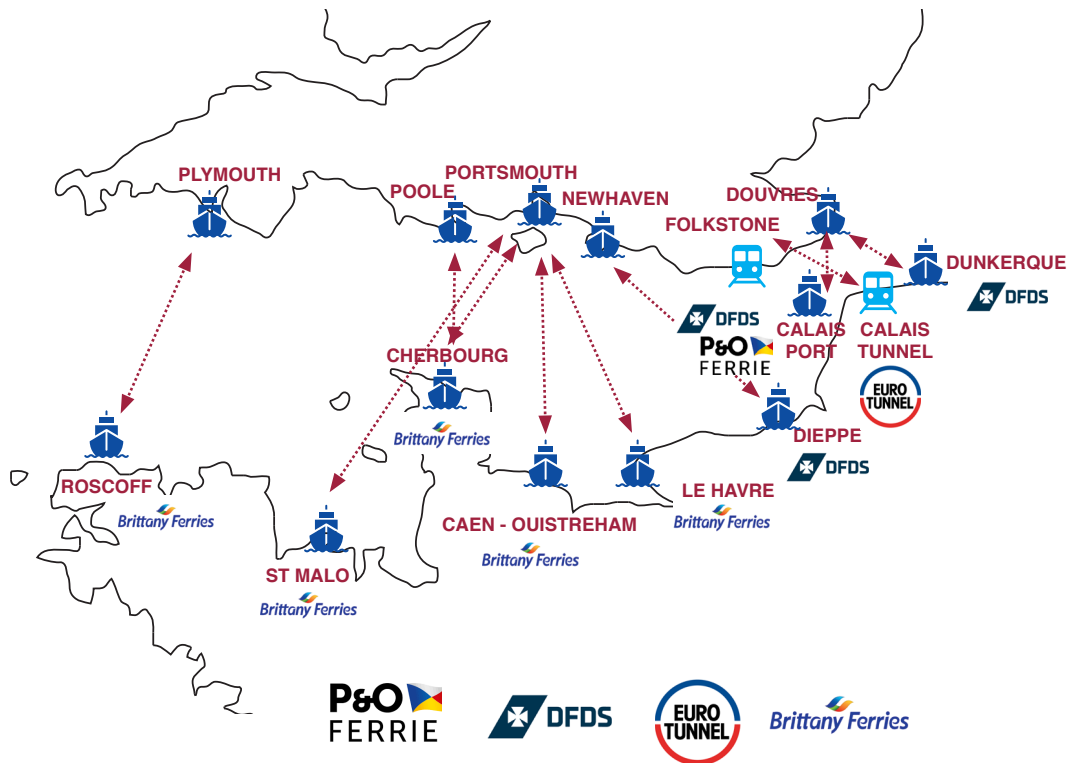
SECTION 3

SMART BORDER

*Understanding French Customs’
innovative solution*



The challenges



- A new IT solution for the entire seaboard.
- Customs infrastructure has been redeveloped and new signs installed.
- The Channel Tunnel, eight ports and three ferry companies are involved in developing new smart border management processes.
- Field tests were carried out in France and the UK in March and September/October 2019.



Background - How it works

Background :

- Nearly **5 million trucks** cross the Channel/North Sea each year.
- More than **85% of traffic** between mainland Europe and the UK is concentrated in just a few border points.
- **20% of traffic** has France as its destination.
- The business model of the Channel Tunnel and the ferry companies is based on a **fast** and **seamless** flow of traffic and short crossing times.

Preparation :

For each crossing point affected by Brexit, the ferry companies, the ports and the Channel Tunnel have worked together to adapt infrastructure and get local operators involved in preparing for the start of the smart border.

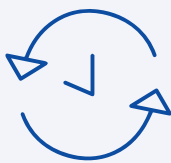
French Customs has developed a special information system called the “Brexit Information System” that interfaces with the ferry companies’ systems and the DELTA G and NCTS customs clearance systems.

How it works

French Customs developed an IT solution known as the “**smart border**” to keep trade flowing between the UK and France.

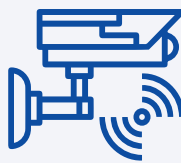
It will come into effect as soon as the UK officially leaves the EU at all the points of entry and exit in the **Calais area** and along the **Channel/North Sea**.

The smart border works like this :



ADVANCE COMPLETION

of customs declarations prior to arrival at the border point



IDENTIFICATION

of trucks by linking their number plates to customs declarations prior to Channel crossing



AUTOMATION

of data flows so trucks are not stopped at the border point

IMPORTANT: communicate with everyone involved



in your customs operations

You import or export goods to/from the UK. You need to carry out customs procedures before loading your goods.

Either you declare your goods to Customs yourself or you engage a customs agent, or a registered customs representative.

For each shipment, you need to make sure your business is using the right procedures for each step below:

1



Preparing goods
Exporter, importer, consignor

Prepare the documents for your declaration:

- invoice
- goods description

2



Customs declaration
Declarant

Complete the declaration

- declaration issued and sent to consignor and/or carrier

3



Shipment
Consignor

Provide the declaration or the barcode of the logistics
(see page 26)

- declaration or barcode given to driver
- contact details of registered customs representative given to driver

4



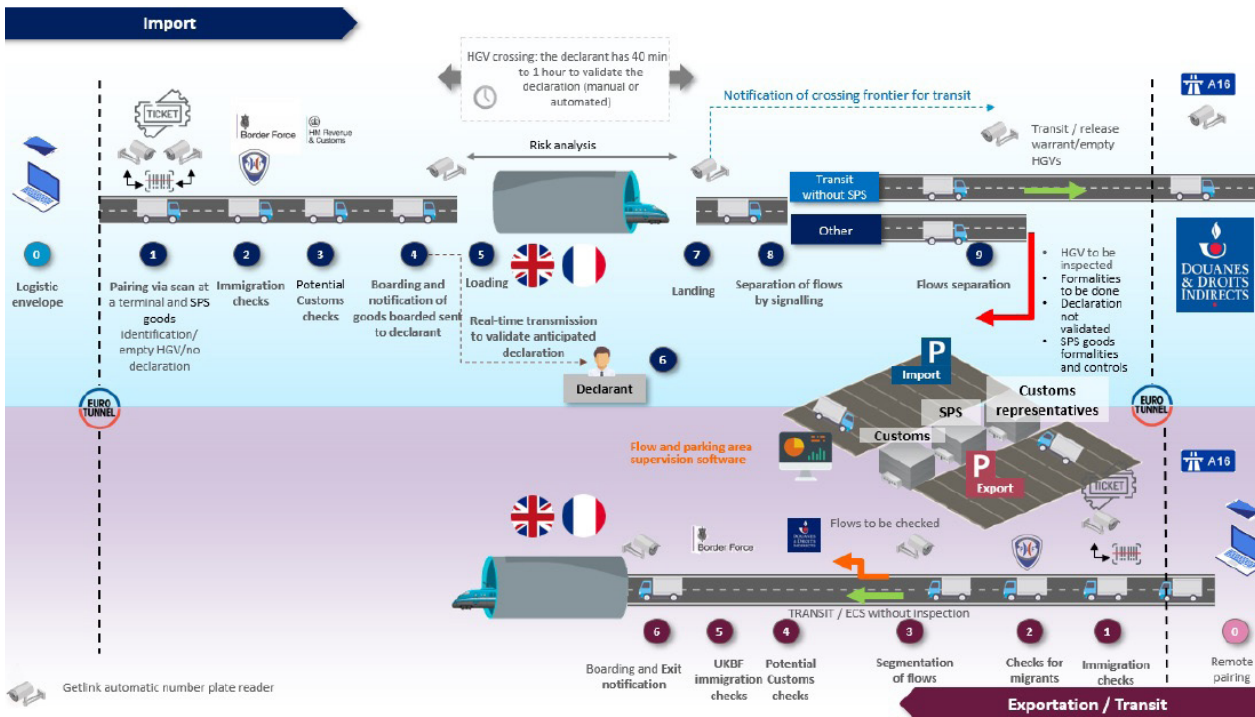
Matching at border point
Carrier

Present the declaration or scan the barcode

- the driver has the declaration or the barcode and has been given the answers to questions about matching and the name and contact details of the registered customs representative



How the smart border works



IMPORT

EXPORT

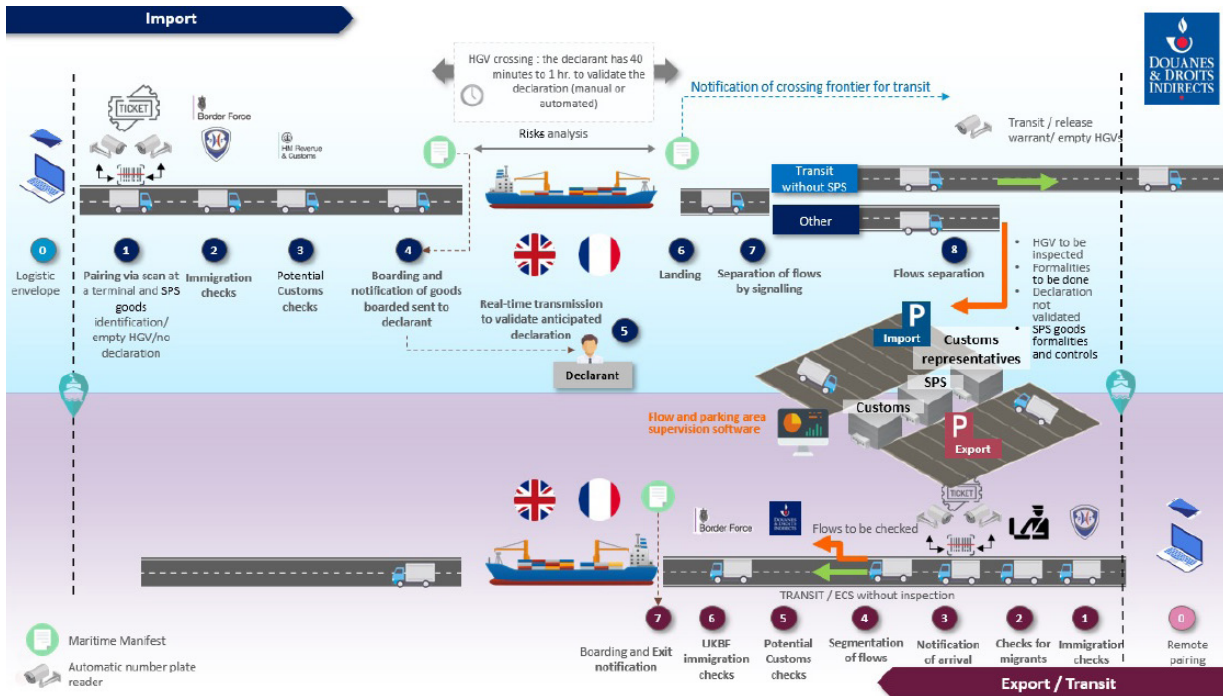
- 0 Logistics package containing one or several declarations
- 1 Matching
- 2 Immigration controls
- 3 UK customs controls
- 4 Truck boarded onto the train.
Notification of loading of consignment sent followed by notification sent to declarant for approval of advance declarations.
The declarant will have a limited timeframe to approve the advance declaration.
The system can then start a risk analysis of the approved declaration
- 5 Approval of the advance declaration will start the risk analysis process and determine routing:
 - green route for goods in transit that do not come under the responsibility of the Veterinary and Phytosanitary Border Inspection Office (SIVEP), release warrants and trucks running empty that do not need to be inspected
 - orange route for any declarations that have not been approved, goods that require inspection and goods that come under the responsibility of the SIVEP (based on declarations)
- 6 Truck disembarked
- 7 Signs indicating which lane to take
- 8 Separate lanes for green/orange routes

- 0 Logistics package containing one or several declarations
- 1 Matching
- 2 French immigration controls
- 3 Number plate scanned to determine routing:
 - green route for goods in transit and goods with an Export Accompanying Document (EAD) that do not need to be inspected
 - orange route for goods to be inspected: vehicle redirected to export parking bay
- 4 Goods may be scanned
- 5 UK Border Force controls
- 6 Boarding and notification of exit sent automatically

Please watch this video for more information:
https://www.youtube.com/watch?v=pmRb_MQoD3w



How the smart border works



IMPORT

- 0 Logistics package containing one or several declarations
- 1 Matching
- 2 Immigration controls
- 3 UK customs controls
- 4 Truck loaded onto the vessel.
Notification of loading of consignment sent followed by notification sent to declarant for approval of advance declarations.
The declarant will have a limited timeframe to approve the advance declaration.
The system can then start a risk analysis of the approved declaration.
- 5 Truck disembarked and notification of disembarking sent
- 6 Signs indicating which lane to take
- 7 Separate lanes for green/orange routes based on information given to drivers during crossing:
 - green route for goods in transit that do not come under the responsibility of the Veterinary and Phytosanitary Border Inspection Office (SIVEP), release warrants and trucks running empty that do not need to be inspected
 - orange route for any declarations that have not been approved, goods that require inspection and goods that come under the responsibility of the SIVEP (based on declarations)

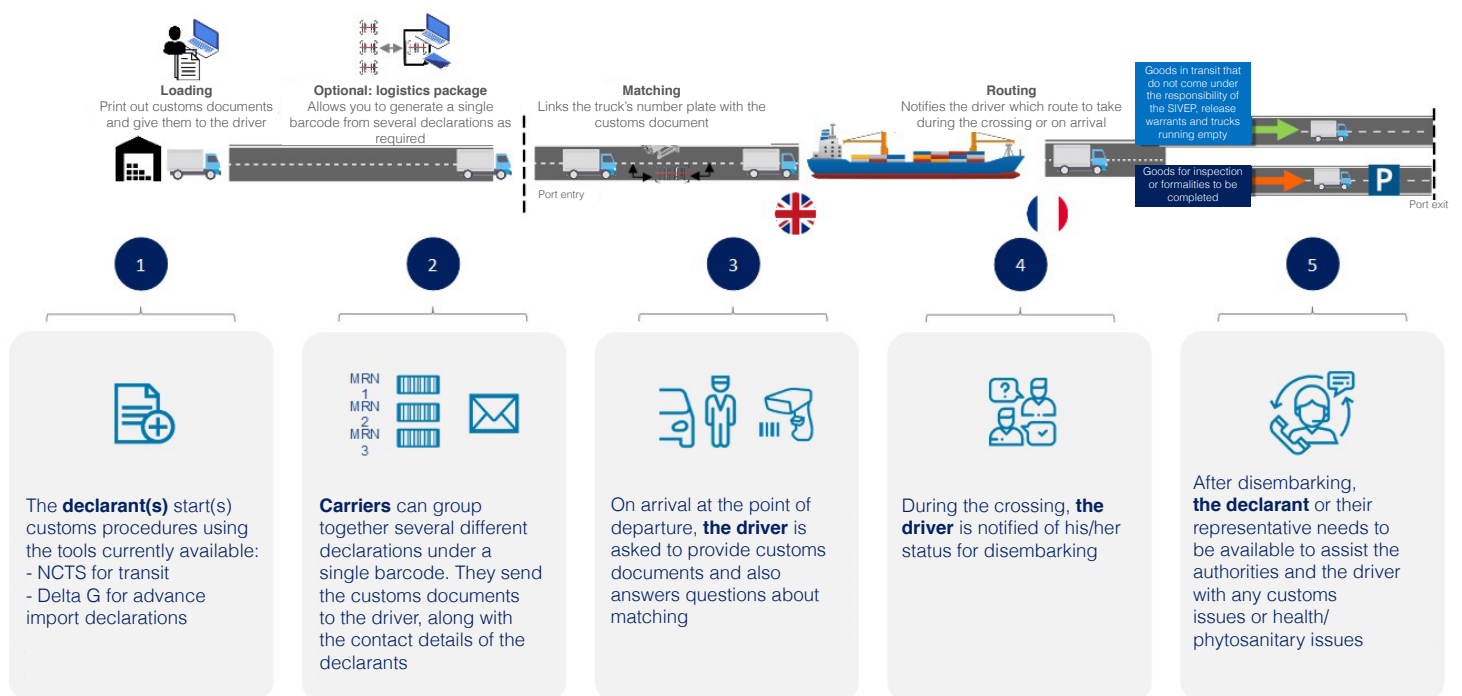
EXPORT

- 0 Logistics package containing one or several declarations
- 1 French immigration controls
- 2 Migrant controls
- 3 Matching and notification of arrival through ECS sent automatically for customs declarations. Signs will be installed on motorways indicating lanes for goods that do not need to be declared in order to direct users to the customs office to carry out formalities
- 4 Possible customs controls
- 5 UK Border Force controls
- 6 Manifest sent for approval of notification of arrival and clearance of customs declarations

Please watch this video for more information:
<https://www.youtube.com/watch?v=kvzCFLaP6m4>

IMPORTANT: Adapt your processes and liaise

with everyone involved in your customs operations so you can continue to trade with the UK



During the crossing, the driver is notified of his/her status for disembarking (green or orange route) as follows:

- Screens in ferries (Hauts-de-France and Dieppe)
- A large electronic information board on arrival (Eurotunnel)
- A list is provided one hour before arrival with the status of each number plate and a text message is sent out to drivers who have provided their mobile number during the matching process (ports in Brittany and Normandy)



Breakdown of the diagrams:

«logistics package» (0 on the diagrams)

You can access the logistics package app on the internet with no login required if you want to create a package containing as many customs declarations as you need for your imports or exports with just one barcode. Your customs declarations are not linked to a particular unit of transport.

This procedure is ideal for groupage and may contain only one customs declaration.

You can use the logistics package app from other countries and add declarations that have not been filed from France.



Important :

If you use groupage, do not group goods subject to special procedures and/or inspections (medicines, excise goods, animals and plants/perishable animal and plant products, phytosanitary and veterinary products, etc.) with “routine” items. Your entire load could be delayed.

Enter the numbers of all your declarations



Advantages:



SAVE
time



SECURE
your trade flows



PROTECT
your sensitive data

Breakdown of the diagrams:



«matching» (1 on the diagrams)

Matching involves linking the mode of transport's number plate with the barcode on your customs declaration or logistics package.

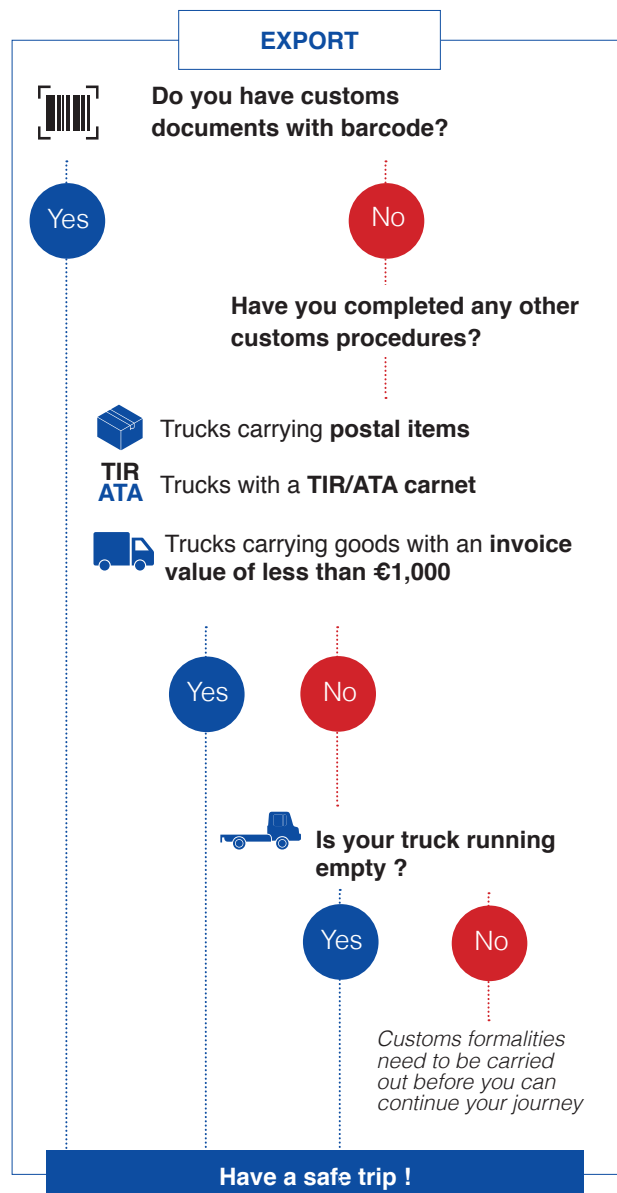
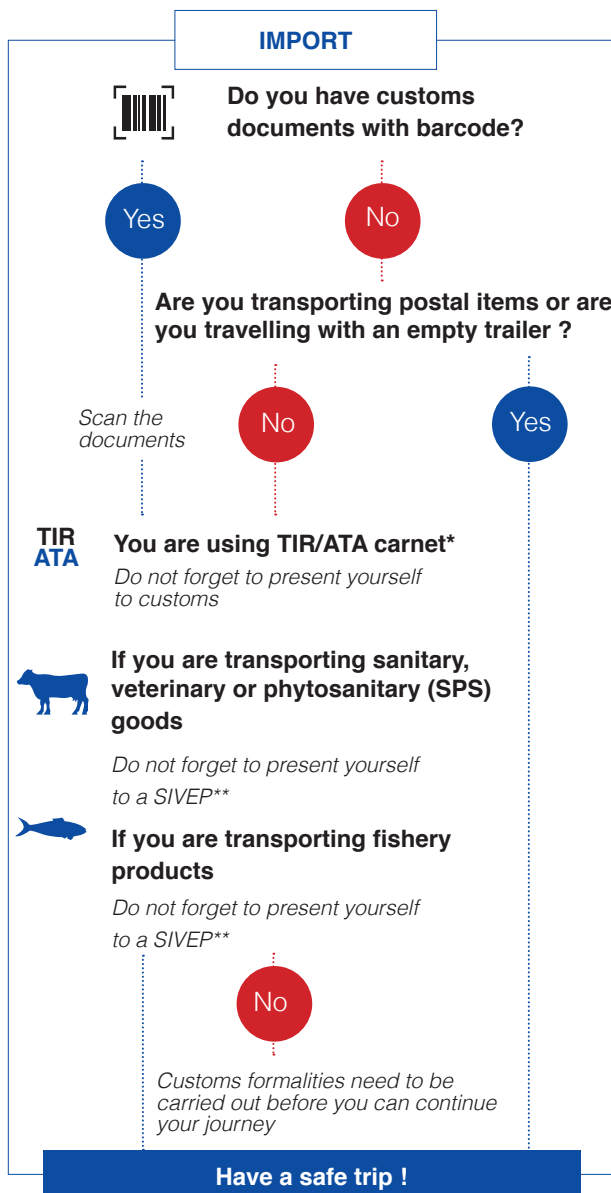
Customs authorities can scan or enter the barcode for the package to access all your customs declarations.

Trucks running empty are not subject to any special customs procedures.



Important :

Don't forget to give the barcode to your driver! Otherwise the truck will not go through the customs procedures for exports.



*TIR Carnet/Temporary admission

** Veterinary and phytosanitary inspection services



Smart border:

key points

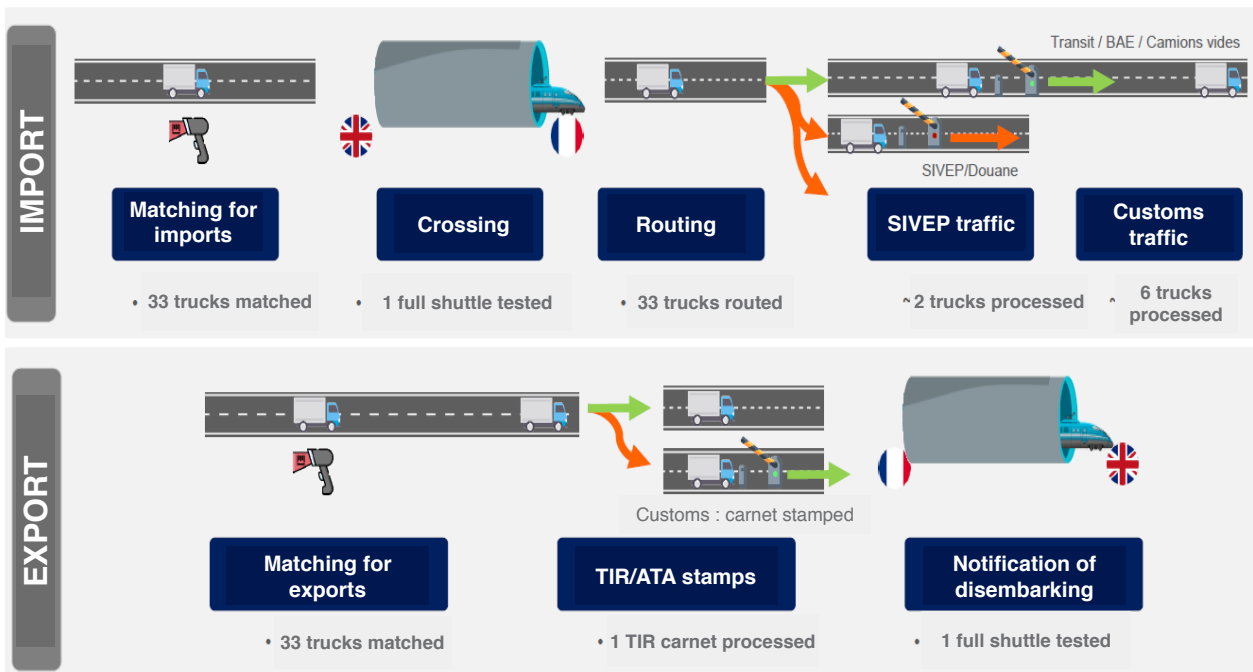
Our recommendations for streamlining traffic at Customs :

IMPORT

Use an inland customs office to clear goods in transit from the UK rather than the office of entry at the Dunkirk ferry, Calais port/tunnel, Boulogne, Rouen, Le Havre, Caen, Cherbourg, Saint-Malo or Brest.

EXPORT

Complete customs procedures for exports at an inland customs office rather than the office of exit at the Dunkirk ferry, Calais port/tunnel, Boulogne, Rouen, Le Havre, Caen, Cherbourg, Saint-Malo or Brest.





Safety/security customs procedures for imports:

Import Control System (ICS)

For goods from the UK, **entry summary declarations (ENS)** are sent electronically to France's Import Control System (ICS) for safety and security risk analysis prior to crossing the EU border, regardless of the mode of transport.

Exceptions: postal shipments, express shipments (less than €22), road vehicles not carrying commercial freight (trucks and empty trailers), empty packaging not covered by a contract of carriage, travellers' personal luggage.

Person responsible: carrier (road, rail, sea and air) or its representative.

N.B. Flows which do not carry risks and are not subject to a safety/security inspection at the border follow the usual customs process.

France's ICS has **two online services:**

- «Automated Safety» (AS) system: processing of entry summary declarations (ENS)
- «DELTA Présentation»: notification of arrival of a vessel or aircraft and notification of unloading of goods



Important :

These two online services only operate in Electronic Data Interchange (EDI) mode. A list of certified EDI solution providers is available at: <https://www.douane.gouv.fr/services-aide/edi>

Person responsible and time limits for submitting the ENS

Mode of transport	Time limit	Party liable
Maritime (container, bulk, unaccompanied trailers)	At least 2 hours before arrival of the vessel	Shipping company
Combined transport (road/sea/road)	At least 2 hours before arrival of the ferry	Haulier
Combined transport (road/tunnel/road)	At least 1 hour before arrival of the rail shuttle in Calais	Haulier
Air	At the time of actual take-off of the aircraft	Air carrier
Rail (carriage, container, swap body, trailer, etc.)	At least 1 hour before arrival of the train at the border	Rail carrier



SECTION 4

FRENCH CUSTOMS STREAMLINES PROCEDURES

Saving time and improving cash flow

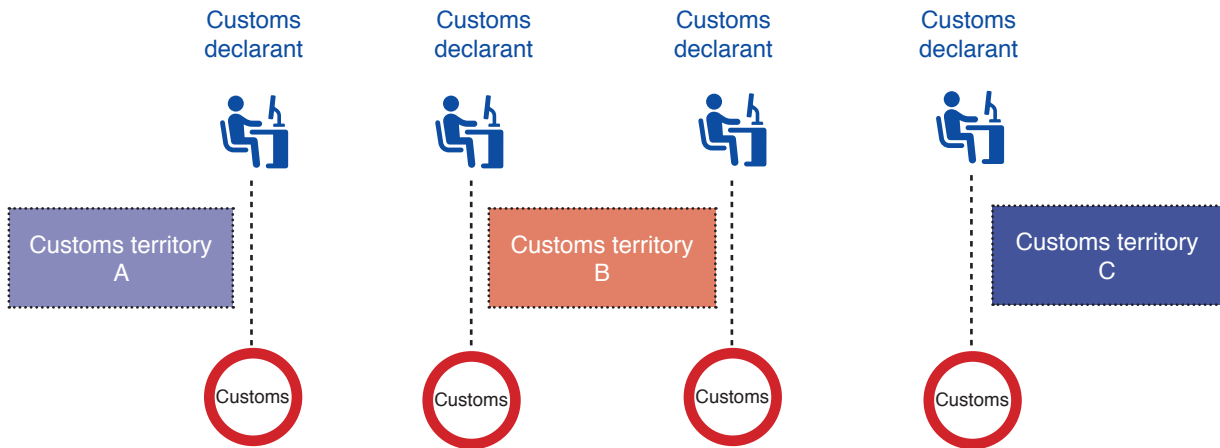
Enjoy the flexibility



of customs transit

No customs transit:

When you move goods from one customs territory to another, you are required to carry out customs clearance procedures at each border point. You will need to file a customs declaration and pay duties and other charges when the goods enter and exit each customs territory.



CHALLENGE

Prevent severe border delays



SOLUTION

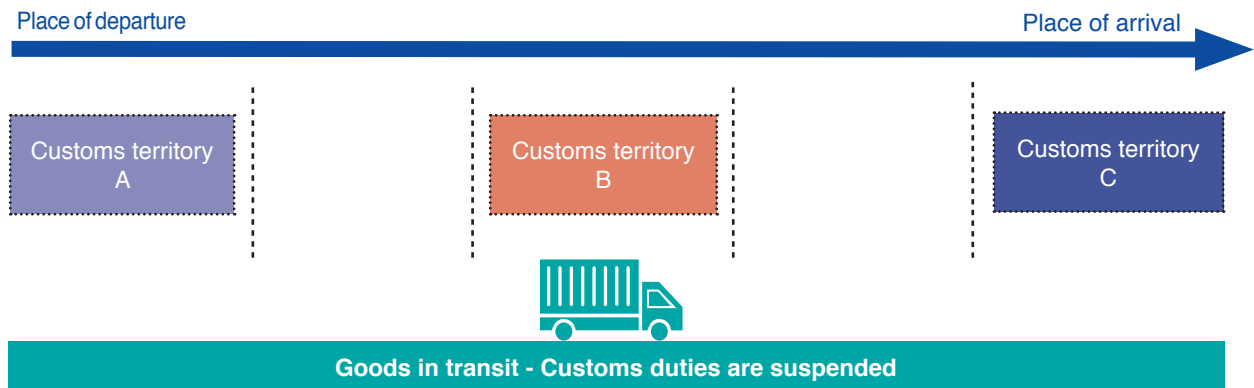
Use a transit procedure (with financial, physical and legal guarantee)

No requirement to file import or export declarations prior to arrival at destination

No requirement to pay customs duties or other charges at point of entry or exit of each territory

Customs transit:

Duties, other charges and trade policy measures are suspended during transit until the goods reach an inland customs office for clearance.



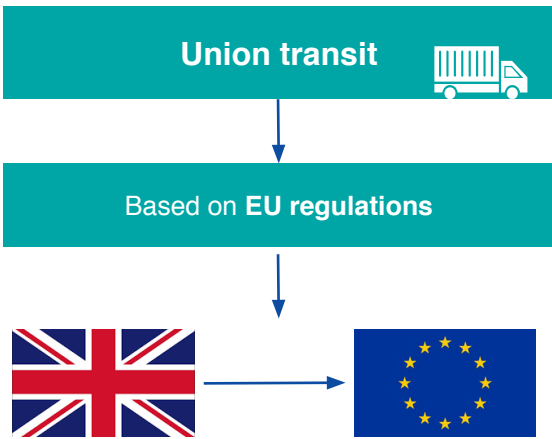


You have a choice of

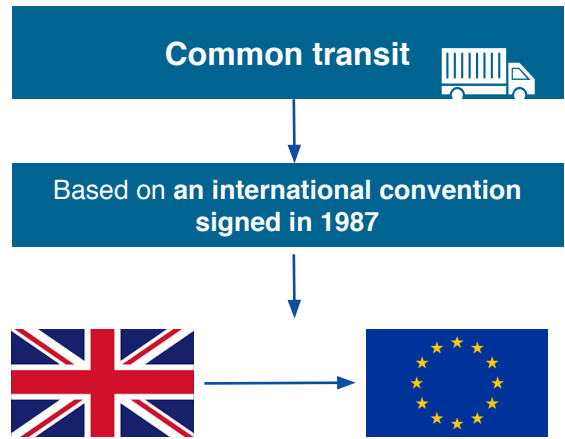
two types of transit

When you trade with the UK, you can use :
- **Union transit** for your imports (only at Calais or Dunkirk)
- or **Common Transit** for your imports and exports (all points of entry)

IMPORT



This type of transit only applies in the EU territory.

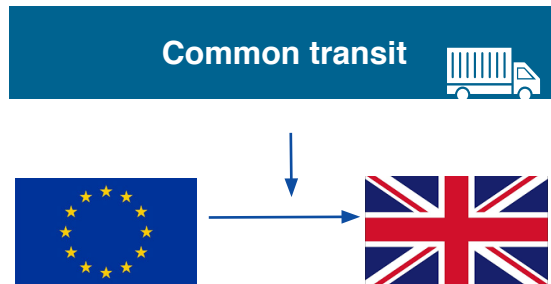


The UK will gain membership of the Common transit convention when it leaves the EU.



Tip :
You can complete a **Union transit declaration (only at Calais or Dunkirk)** up to 72 hours before your goods physically leave the UK territory. This new procedure called “**advance transit**” was introduced specifically for Brexit..

EXPORT



Common transit is the only procedure available for goods exported from the EU to the UK.

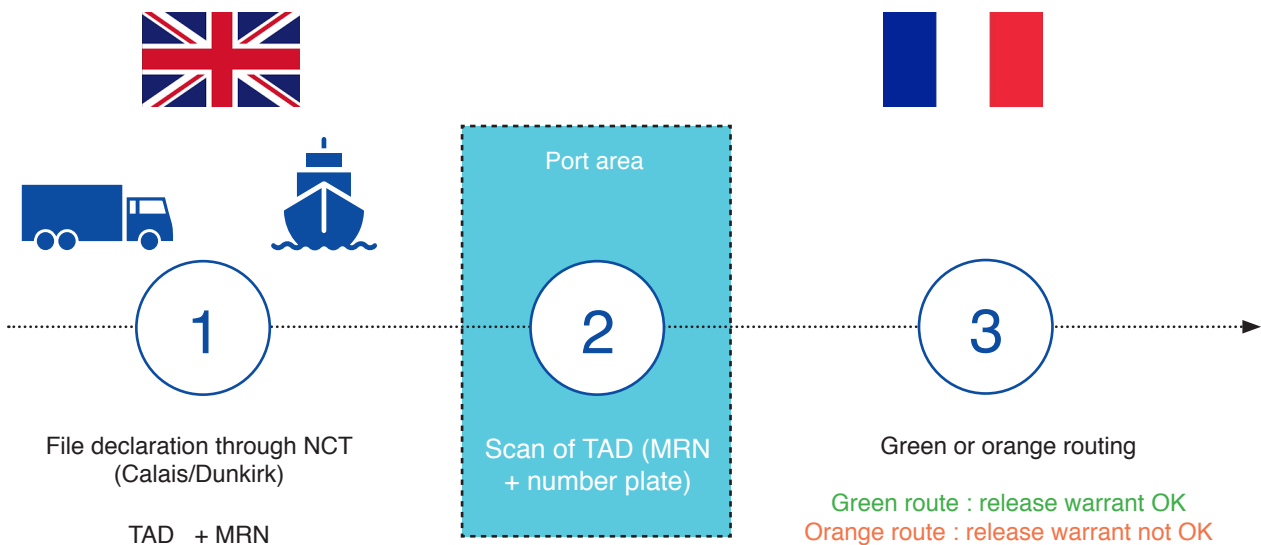
Union transit procedure



for import

Union transit is the **movement of third-country (non-EU) goods in the EU customs territory**. Import duties, other charges and trade policy measures are suspended until the goods reach an inland customs office for clearance.

Before the goods arrive in the Union customs territory, operators file their advance declaration directly through the New Computerised Transit System (NCTS) at the Calais or Dunkirk offices. Under the smart border system, goods can cross the border faster (although this does not apply to goods subject to health and phytosanitary inspections). Advance Union transit is not available yet at ports in Normandy or Brittany.



You can use Union transit if:



You are a French business importing goods from the United Kingdom.

OR



You are an EU business importing goods from the United Kingdom.

What you need to do:



Guarantee

Provide a guarantee to use the Union transit procedure.



NCTS*

Sign an NCTS agreement with the relevant customs office (one agreement for each entity and each customs office). If you already have an NCTS agreement, you do not need to sign an agreement with the Calais/Dunkirk offices.

**DELTA T will soon replace NCTS*



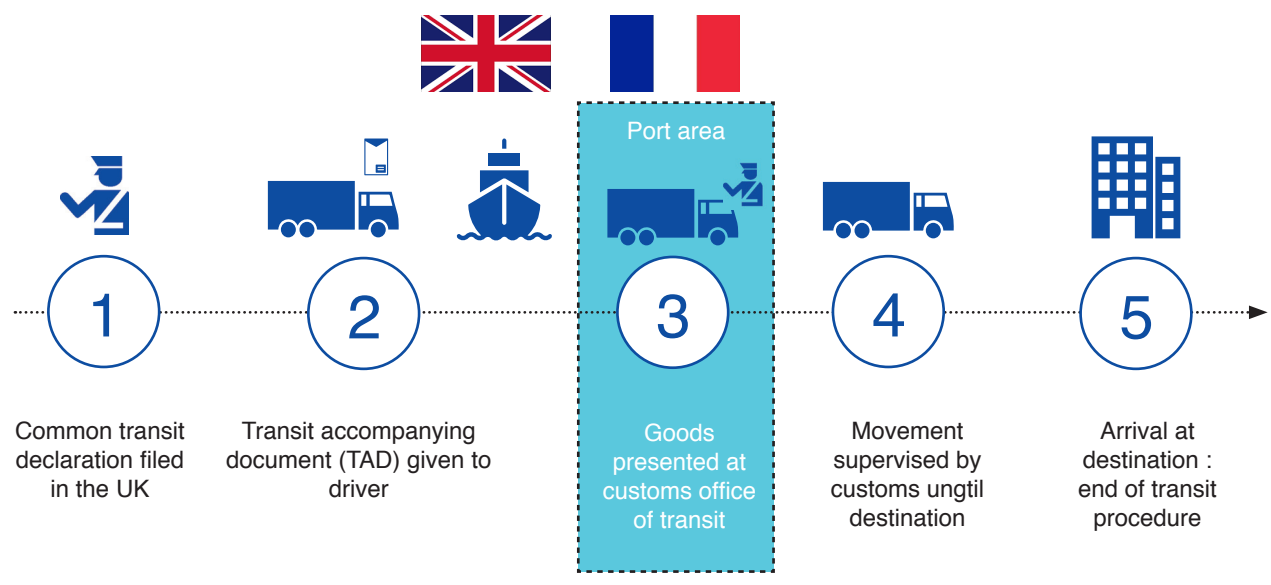
Common transit

procedure

IMPORT

Common Transit is the movement of goods **between Common Transit countries and the European Union**. Import duties, other charges and trade policy measures are suspended until the goods reach an inland customs office for clearance.

The relevant customs office is notified automatically of the arrival in the EU of the goods in transit from the UK. The driver does not have to stop at the border. For goods to move between the UK and France, the business needs to be registered with the French and UK customs authorities.



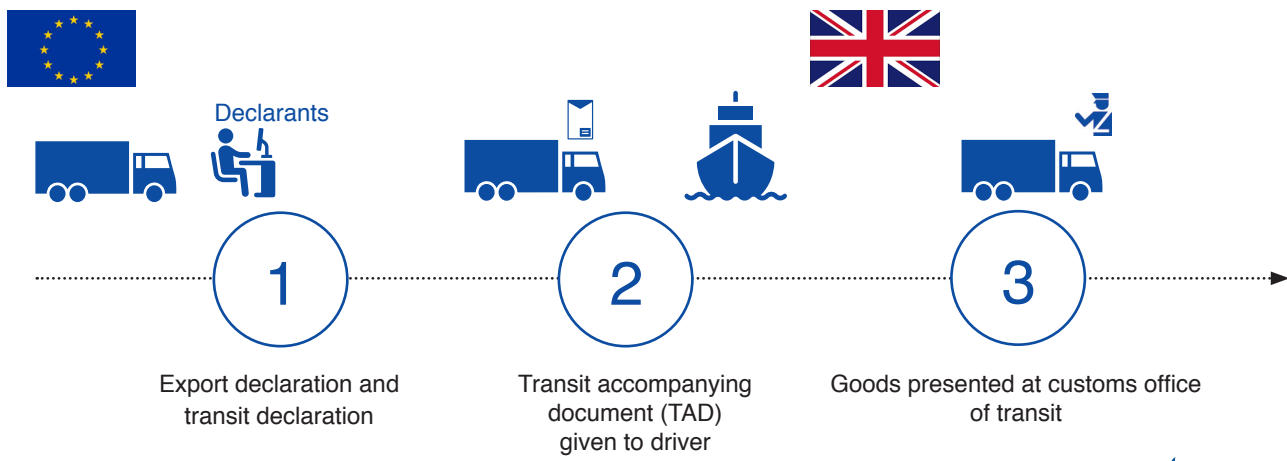
EXPORT

Common Transit is the **movement of goods between the European Union and Common Transit countries**. Export duties, other charges and trade policy measures are suspended until the goods reach a customs clearance point in the UK. The transit procedure can be adapted for exports in order to fast-track goods out of the EU.

the transit declaration is filed. Filing the transit declaration with a UK office of destination signals the completion of export procedures.

However, goods need to be presented at the first UK customs office. For goods to move between France and the UK, the business needs to be registered with the French and UK customs authorities.

The export declaration is filed with the French customs office (open for export procedures) at the same time as



Common transit procedure



for import

You can take delivery of goods in transit under the Common Transit procedure if:



OR



You are an EU business importing goods from the UK to France.

You are a logistics company based in the EU and you receive goods from the UK in France.

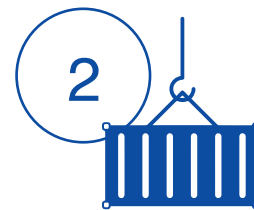
You need to complete these 2 procedures :



NCTS*

Sign an NCTS agreement with the relevant customs office. You will need one agreement for each entity and each customs office.

**DELTA T will soon replace NCTS*



Authorised consignee status

To apply for authorised consignee status so you can receive goods in transit locally or at an authorised facility without presenting the goods at the customs office of destination, lodge your application through SOPRANO.



Important:

Start all these procedures now so you can use Common Transit as soon as the UK leaves the EU.

Don't forget to leave enough time to allow customs offices to process your application.



Tip :

You will either need to fill out the « company correspondent » form and request « company correspondent » status or get your account certified by the « company correspondent » of the entity at which the user works. You can then access the **authorised consignee** form.

Common transit procedure

for export

You can ship goods in transit under the Common Transit procedure if:



You are an EU business based in France exporting goods from the UK.

OR



You are a logistics company based in the EU and you ship goods from the UK to the EU.

You need to complete these 3 procedures:



Transit guarantee

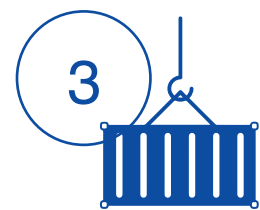
Provide a guarantee to use the transit procedure.



NCTS*

Sign an NCTS agreement with the relevant customs office if you are in France. You will need one agreement for each entity and each customs office. Otherwise sign an NCTS agreement in the Member State in which your business is based.

**DELTA T will soon replace NCTS*



Authorised consignor status

To apply for authorised consignor status so you can ship goods without presenting them at the customs office of exit, lodge your application through SOPRANO from your douane.gouv.fr account



Important:

Start all these procedures now so you can use Common Transit as soon as the UK leaves the EU.
Don't forget to leave enough time to allow customs offices to process your application.



Tip:

You will either need to fill out the « company correspondent » form and request « company correspondent » status or get your account certified by the « company correspondent » of the entity at which the user works. You can then access the **authorised consignee** form.

French Customs has streamlined procedures



to suit your needs

Local clearance procedure

You can place your goods under a particular clearance procedure and present them at the place of your choice. You do not need to go through a customs office and you can clear the goods directly at your facility.

Special procedures

Special procedures are available for three different types of business operations:

- processing
- storage
- use

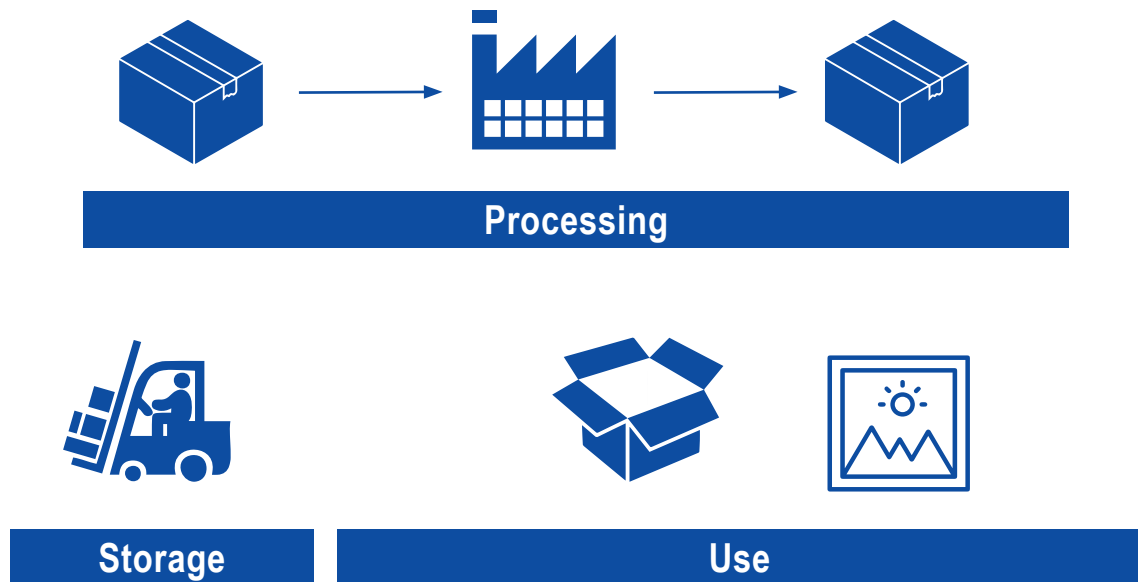
Special procedures are designed to help give your business a competitive edge over rival international firms. You can:

- import non-Union products under duty suspension (customs duties, national taxes, VAT and trade policy measures are suspended) or import products at lower customs duty rates or zero customs duty

- store, use or process these goods tax-free, depending on your business's needs

- export Union goods for processing, then reimport finished products partly exempt from duties and taxes

Placing your goods under a special procedure does not necessarily entail the suspension of certain health, environmental or safety regulations.



Want more information ?
Contact your local
French Customs Economic Action Centre !

Procedures for sending

postal items

You will need to carry out certain customs procedures in France before sending parcels to the UK at the end of the transition period.

The value of your postal item is under €1,000 :
Complete a CN23 customs declaration.

The value of your postal item is over €1,000 : Based on the information you have given to French postal service La Poste, they will complete and file a customs declaration on your behalf.

In both scenarios, you will need to provide two copies of the commercial invoice.



Tip :

The CN23 postal declaration is available on the La Poste website:
https://laposte.fr/media/sys-master/apache_synchronised/h23/hcd/11129185763358/formulaire-de-declaration-en-douane-CN23.pdf

FRANCE		DÉCLARATION EN DOUANE		CN 23		
De		Référence en douane de l'expéditeur (si elle existe)		N° de l'envoi (code à barres, s'il existe) Peut être ouvert d'office		
Nom				Important ! Voir instructions au verso		
Société/firme						
Rue		N° de tél.				
Code postal		Ville				
Pays						
À		Référence de l'importateur/destinataire (si elle existe) [code fiscal/n° de TVA/code de l'importateur] [facultatif]		N° de téléphone/fax/e-mail de l'importateur/destinataire (si connus)		
Nom						
Société/firme						
Rue		N° de tél.				
Code postal		Ville				
Pays						
Description détaillée du contenu (1)		Quantité (2)	Poids net (en kg) (3)	Valeur (5)	Pour les envois commerciaux seulement	
					N° tarifaire du SH (7)	Pays d'origine des marchandises (8)
			Poids brut total (4)	Valeur totale (6)	Frais de port/Frais (9)	
Catégorie de l'envoi (10)		Echantillon commercial <input type="checkbox"/> Autre (veuillez préciser) : _____		Bureau d'origine/date de dépôt		
<input type="checkbox"/> Cadeau		Retour de marchandise <input type="checkbox"/> Explication : _____				
<input type="checkbox"/> Document		Vente de marchandises <input type="checkbox"/>				
Observations (11) : (p. ex. marchandise soumise à la quarantaine/à des contrôles sanitaires, phytosanitaires ou à d'autres restrictions)				Je certifie que les renseignements donnés dans la présente déclaration en douane sont exacts et que cet envoi ne contient aucun objet dangereux ou interdit par la législation ou la réglementation postale ou douanière.		
<input type="checkbox"/> Licence (12)		<input type="checkbox"/> Certificat (13)		<input type="checkbox"/> Facture (14)		
N° (s) de la/des licences		N° (s) du/des certificats		N° de la facture		
				Date et signature de l'expéditeur (15)		

Feuille de traitement La Poste à archiver au bureau de dépôt

You have not centralised your customs clearance procedures at one customs office :



What you need to do to get your Brexit goods cleared

If you are not using the national centralised customs clearance procedure, you will need to email the main Calais customs office (r-calais@douane.finances.gouv.fr) or the Key Accounts Department – SGC (di-idf-sgc@douane.finances.gouv.fr) with “Brexit” in the subject line to arrange your customs clearance through the offices in Hauts-de-France, Normandy or Brittany.

Don't forget to send the following documents to each customs clearance office you have contacted:

- a draft DELTA G agreement
- an application for a simplified declaration
- any documents authorising one or several people to be present at inspections carried out by the relevant office.

If imports are diverted between Calais or Dunkirk or between offices on the Normandy or Brittany seaboard, we recommend you provide:

- separate DELTA G agreements for each customs clearance office
- separate applications for simplified declarations for each customs clearance office that you might need to use.



Centralise your customs clearance procedures



at one customs office

National centralised customs clearance allows you to separate your physical trade flows from your document-based flows for both your imports and your exports.

You can import or export goods to/from several places in France that come under different customs offices ("offices of presentation"), while centralising all your customs procedures at one "**office of declaration**". The office of declaration will be your single point of contact for all your customs procedures.

One office of declaration regardless of where your goods enter France



Enhanced flexibility: your documents and your goods are handled separately.

Lower customs costs.

Personalised support as required.

Want more information?
Contact your local French Customs Economic Action Centre !



under national centralised customs

During the transition period, you cannot use the main Calais office under the national centralised customs clearance procedure as an office of declaration or an office of presentation for goods presented for clearance under its responsibility.

You can use the Calais port/tunnel and Dunkirk/ ferry inspection offices as offices of presentation for national centralised customs clearance under certain conditions:



Tip :

The Calais port/tunnel and Dunkirk/ ferry inspection offices are open for customs clearance 24/7.

- Non-sensitive goods not subject to special regulations
- File an advance declaration at the office of declaration for national centralised customs clearance
- Declarations must cover complete units of transport: no groupage
- Contact point available 24/7 to be appointed by the holder of the national centralised customs clearance agreement



Important:

Registered customs representatives need to file separate customs declarations for each client.



on import VAT

If you regularly import products from the UK, you might be able to use the reverse charge procedure for import VAT.

This would enable you to defer payment of import VAT, which is normally paid when the goods are released for consumption. You would report the amount on your VAT return (CA3 form) which you submit monthly or quarterly to the Public Finances Directorate General.

If your business is based in the EU, you must fulfil the following conditions:



Have imported goods into the EU territory at least four times in the 12 months preceding the submission of your application



Use a customs and tax records system that allows you to monitor import operations



No serious infringement or repeated infringements of customs legislation or taxation rules in the 12 months preceding the submission of your application



Have a good financial standing over the 12 months preceding the submission of your application

Want more information?
Contact your local French
Customs Economic Action
Centre !



If you are not based in the EU, you must engage a registered customs representative who holds a valid AEO authorisation for customs simplifications.

The authorisation is valid for three years and is renewed by tacit consent. It comes into effect on the first day of the month after it was issued.



APPENDICES

REGULATORY INFORMATION

Factsheet No. 1. Procedures to be carried out for non-EU reusable packaging

Reusable packaging transported from the United Kingdom to the EU's customs territory, but which is destined to be reshipped to the UK, shall be placed under the temporary admission procedure. This means that a number of customs procedures will have to be accomplished in France.




Attention :

In order to be placed under the procedure, the packaging must have indelible and non-removable markings that identify a person based outside the EU's customs territory.



Application for an authorisation for goods to be placed under the temporary admission procedure:

- **Based on an authorisation:** File an application and receive an authorisation for temporary admission through SOPRANO + file a declaration through Delta (for each import operation). These procedures are carried out prior to border crossing and help fast-track the goods through customs.
- **Based on an online declaration (Article 163 of the Commission Delegated Regulation, CDR) :** Requires the involvement of the customs department that authorises the placing under the procedure. The vehicle may be required to stop.
- **Based on an oral declaration (Articles 136 and 165 of the CDR):** it is mandatory for the vehicle to stop for the accompanying document to be signed/stamped.

AT IMPORT

Flows	Procedures	Connection with Brexit IS	
Imported full	Declared with the carried goods	Matching by scanning the declaration	
Imported empty	Declared orally > presentation of annex 71.01 at the customs office of entry	Select the "TIR-ATA" button – Present annex 71.01	TIR ATA

AT EXPORT

Flows	Procedures	Connection with Brexit IS	
Re-exported full	Declared with the carried goods	Matching by scanning the declaration	
Re-exported empty	Declared orally > No special declaration procedure	Select the "empty lorry" button	

Factsheet No. 2. Procedures to be carried out for EU reusable packaging

Reusable packaging transported from the EU's customs territory to the United Kingdom, but which is destined to be reshipped to the EU's customs territory, may, under certain conditions, be subject to the returned-goods system. This means that a number of customs procedures will have to be accomplished in France.

Conditions for entitlement to the returned-goods system:



- to benefit from the system described below, businesses, which are concerned by regular flows of goods, must file a prior application with the French Customs Regional Directorate in the place where they are based or where their representative is based.
- the business must provide the customs authorities with information proving that the conditions for entitlement to the system have been met (Article 253.2 of the CDR).
- business accounts are accepted as evidence provided they enable the EU status of the goods and their movements to be verified (Article 253.3 of the CDR).
- to claim exemption from VAT, the re-importer must be the same person as the exporter (Article 291.III.1° of the French General Tax Code, CGI).





Attention:

In order to be subject to the system, the packaging must have indelible and non-removable markings that identify a person based within the EU's customs territory.

AT EXPORT

Flows	Procedures	Connection with Brexit IS	
Exported full	Declared with the carried goods	Matching by scanning the declaration	
Exported empty	Declared orally > No special declaration procedure	Select the "empty lorry" button	

AT IMPORT

Flows	Procedures	Connection with Brexit IS	
Re-imported full	Declared with the carried goods	Matching by scanning the declaration	
Re-imported empty	Declared orally > No special declaration procedure	Select the "empty lorry" button	

Factsheet No. 3. Imports of excise goods

Background

As from the UK's effective withdrawal from the EU, it will become a non-EU country. As a result, trading with the UK will involve importing and exporting and operators will need to use an electronic accompanying document.

Objectives

Outline the new trade management system for importing excise goods from the UK with the GAMMA online service.

Stages

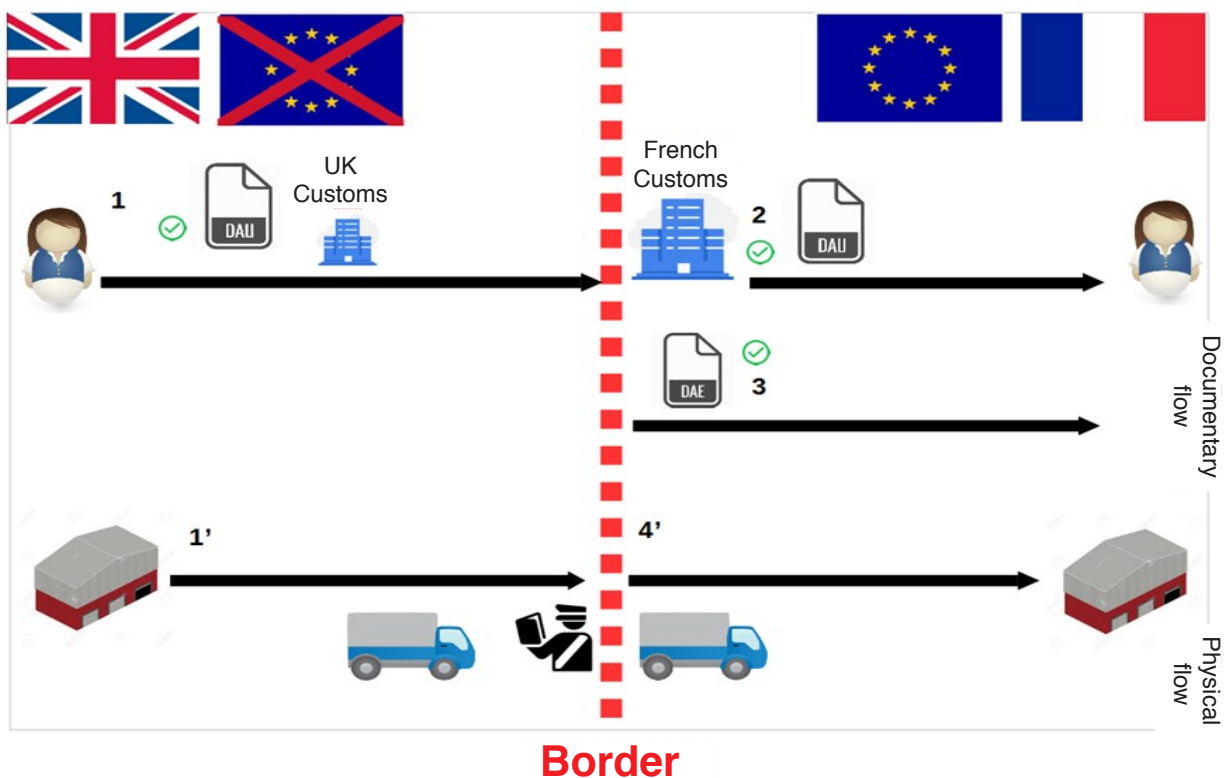
Excise goods include:

- energy products and electricity
- spirits and alcoholic beverages (beer, wine, etc.)
- manufactured tobacco

As from the UK's effective withdrawal from the EU, all shipments of excise goods from the UK will require an electronic accompanying document and an import declaration.

Importing from the UK

When importing from the UK, the operator will need to file an import declaration at the border point (as a general rule). The import declaration will be used to fill out the electronic accompanying document, which will be required for the goods to be able to move from the border point to their final destination.



Factsheet No. 4. Exports of excise goods

Background

As from the UK's effective withdrawal from the EU, it will become a non-EU country. As a result, trading with the UK will involve importing and exporting and operators will need to use an electronic accompanying document.

Objectives

Outline the new trade management system for exporting excise goods to the UK with the GAMMA online service.

Stages

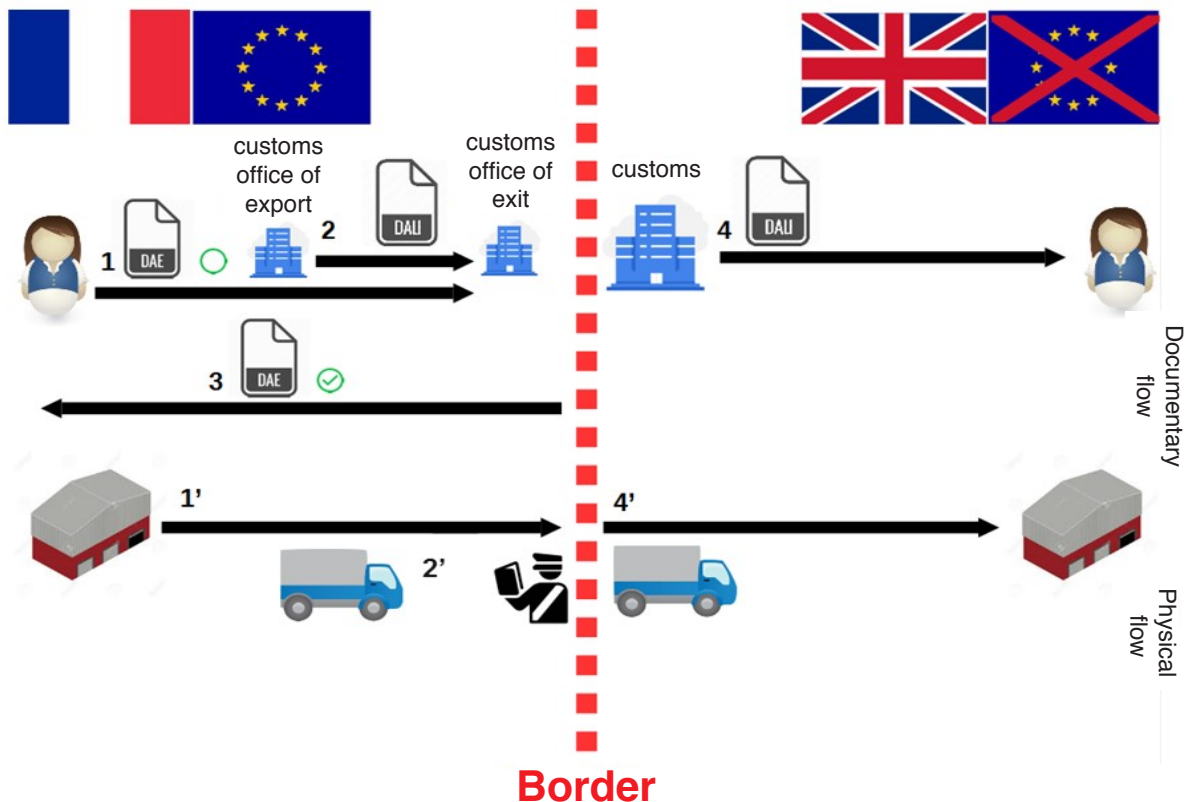
Excise goods include:

- energy products and electricity
- spirits and alcoholic beverages (beer, wine, etc.)
- manufactured tobacco

As from the UK's effective withdrawal from the EU, all shipments of excise goods to the UK will require an electronic accompanying document and an export declaration.

Exporting to the UK

When exporting to the UK, the operator will need to fill out an electronic accompanying document, which will be required for the goods to be able to move from the loading point to the border point (customs office of exit). The electronic accompanying document must mention the customs office of export vis-à-vis which the export declaration will be filled out.



Factsheet No. 5. Goods subject to special procedures: plants and plant products

Background

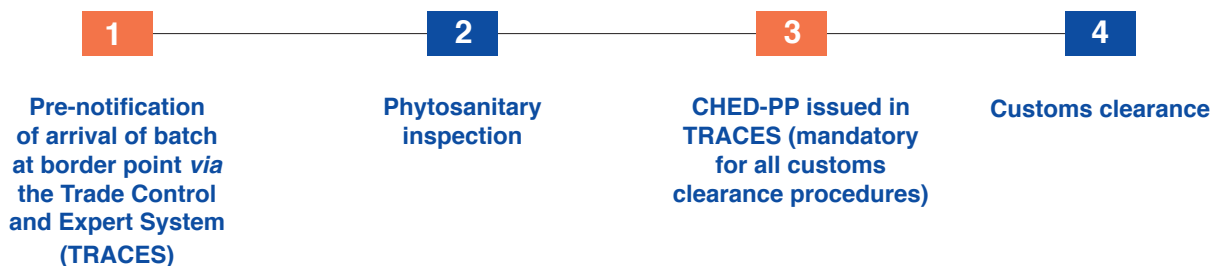
Plants and plant products imported from the UK will be subject to phytosanitary inspection, carried out by the Veterinary and Phytosanitary Border Inspection Office (SIVEP) at a point of entry into the Community located at the first point of entry into the EU. After inspecting the goods, the SIVEP will issue a Common Health Entry Document for Plant Products (CHED-PP).

You will need the CHED-PP to clear your goods at customs, regardless of the customs procedure you have chosen. You will also need to file an import notification for your plants and plant products in the Trade Control and Expert System (TRACES) application before they are imported.

Objectives

Ensure that plants and plant products imported into the EU do not carry any harmful organisms.

Stages:



Scenario #1: Transit in the UE

If you are transporting EU goods from Ireland to France *via* the UK, there will be no control when they are reintroduced into the EU.

Scenario #2: Export

A phytosanitary certificate for export (or re-export) may be required in the importing country (UK). Please contact your nearest Regional Directorate for Food, Agriculture and Forestry (DRAAF) for more information.

Scenario #3: Common transit

If you are importing plants and plant products, you will not be allowed to defer the phytosanitary inspection to the place of destination under the Common Transit procedure, although some exceptions may apply. The phytosanitary inspection must be carried out at the first point of entry into EU territory.

Factsheet No. 6. Goods subject to special procedures: live animals and animal-based products

Background

Live animals and animal-based products imported into the EU will be subject to veterinary inspection, carried out by the Veterinary and Phytosanitary Border Inspection Office (SIVEP) at the Border Inspection Post (BIP) of the first point of entry into the EU. After inspecting the goods, the SIVEP will issue the Common Veterinary Entry Document (CVED). You will need the CVED to clear your goods at customs, regardless of the customs procedure you have chosen.

You will also need to file a pre-import notification for your live animals and animal-based products with the Trade Control and Expert System (TRACES) application before they are imported.

Objectives

Ensure that imports of live animals and animal-based products do not pose any risks to the health of humans or animals.

Stages :



Scenario #1: Transit in the EU

If you are transporting goods with EU status from Ireland to France *via* the UK, the SIVEP will perform a basic check of your documents at the BIP at the first point of re-entry into the EU.

Scenario #2: Export

Live animals and animal-based products must carry a health certificate, although this certificate will not determine whether your export declaration will be accepted by customs. However, it will probably be required in the importing country (UK). Please contact your nearest Département Directorate for Citizen/Consumer Protection and Veterinary Services for more information.

Scenario #3: Common transit

If you are importing live animals and animal-based products, you will not be allowed to defer the veterinary inspection to the place of destination under the Common Transit procedure. The veterinary inspection must be carried out at the first point of entry into EU territory.

Factsheet No. 7. Goods subject to special procedures: chemicals

Background

There are regulations governing chemicals in a wide range of economic sectors, including the metalworking, pharmaceutical, veterinary, cosmetics, agrifood, agriculture, machinery, car manufacturing, aeronautics, construction, textiles and electronics industries. The trade in chemicals is subject to international regulations under various conventions which have been enacted in EU law.

Objectives

Several EU regulations govern the import and placing on the market of chemical products, mixtures and substances incorporated into articles or contained in equipment in order to :

- maintain a minimum level of information for consumer safety and respect for the environment
- prevent the use, import or export of hazardous substances for human health or the environment

Stages

If you are importing:

- **Chemical substances and mixtures:** you will need to pre-register these under Regulation (EC) No 1907/2006 (REACH: Registration, Evaluation, Authorisation and Restriction of Chemicals). In addition, some substances are banned and others require an authorisation.

Importing substances listed in Annex I to Regulation (EC) No 850/2004 on persistent organic pollutants is banned, whether they are used separately, in preparations or as constituents in articles. Substances, mixtures and articles must also be classified and labelled (Regulation (EC) No 1272/2008 on classification, labelling and packaging).

Equipment containing fluorinated greenhouse gases: you will need to have a greenhouse gas quota (under Regulation (EU) No 514/2017) and provide a certificate of conformity when you file the import declaration with customs. Labelling of goods must comply with regulations.

Ozone-depleting substances: you will need to apply for a licence on the European Commission's ODS2 Licensing System (controlled substances are listed in the Annex to Regulation (EC) No 1005/2009).

Mercury, mercury-added products and mixtures of mercury: these are banned or restricted in accordance with Annex I to Regulation (EU) 2017/852.

You are exporting:

Chemicals: Some chemicals are subject to the export notification procedure and the **Prior Informed Consent (PIC)** procedure (Regulation (EU) No 649/2012 (PIC)). To export PIC substances, you will need to obtain a **Reference Identification Number (RIN)** from the ECHA platform (ePIC site).



Attention:

All exports of mercury and mercury-added products, mixtures and compounds are banned under Regulation (EU) 2017/852 unless they are for military or laboratory research/analysis purposes.

Factsheet No. 8. Goods subject to special procedures: medicines

Background

Importing medicines into the national customs territory, even from another State party to the Agreement on the European Economic Area (EEA), requires prior authorisation. The French National Agency for Medicines and Health Products Safety (ANSM) handles applications for authorisations, which are detailed on the ANSM website (online form available).

Objectives

- Guarantee the flow of imports and exports of medicines.
- Verify the consistency of customs procedures for these flows.

Stages

To import medicines into the national customs territory, the business must:

- be registered as a pharmaceutical company
- obtain prior authorisation in the form of a marketing authorisation (French acronym AMM – document code 2858: authorisation registered in the ANSM database), a registration, a temporary authorisation for use (ATU – document code 2042), a clinical trial authorisation (document code: 2063), or an import authorisation (AI – document code 2041).

Steps

1. Obtain prior authorisation from the ANSM for your planned marketing operation
2. File a customs declaration for each consignment for import or export
3. Provide the reference number of the ANSM authorisation on the customs declaration with the document code

Factsheet No. 9. Goods subject to special procedures: waste

Background

Under Regulation (EC) No 1013/2006 on shipments of waste, a mandatory movement document is required for cross-border shipments of flows of waste. This document must be presented to the customs office of entry and exit of the EU and at the first point of entry into the national territory.

Objectives

- Ensure the traceability of shipments of waste and gain information about the volume of waste
- Guarantee the safety of shipments of hazardous waste and prevent hazardous waste from being diverted to sites where it would not be recovered or disposed of responsibly

Stages

The waste shipment procedure is determined on the basis of three criteria:

- the type of waste : its classification (waste identification codes are detailed in the Annexes to Regulation (EC) No 1013/2006) and its degree of danger
- the purpose of the shipment : recovery or disposal;
- the origin and destination of the shipment, and the countries of transit.

The cross-border shipment of waste is subject either to:

- a notification procedure and a prior consent procedure from the National Centre for Cross-Border Waste Shipment (PNTTD), or
- a reporting procedure.

Steps

1. Work out your type of waste and the waste identification code under Regulation (EC) No 1013/2006 based on the purpose of the waste shipment and the shipment itself

2. Check which procedure applies to you on the PNTTD website

3. Comply with the right procedure:

- if the waste shipment is subject to a reporting procedure: fill out a document based on the template provided in Annex VII. This document must accompany the waste shipment, be presented to customs on request and be mentioned in the customs declaration;

or

- if the waste shipment is subject to a notification procedure: file an application for consent with the PNTTD and provide the documents (in Annexes IA and IB to Regulation (EC) No 1013/2006) for approval which accompany the waste shipment. These documents are mentioned in the customs declaration and must be presented to customs on request.

Factsheet No. 10. Goods subject to special procedures: arms, war material and explosives 1/2

Background

Brexit will bring about a change in the systems to control the transfer of arms, war material and explosives between the EU and the UK. A transition from the intra-EU arms transfer control system to an arms transfer system with non EU countries is planned when the UK actually leaves the EU.

Objectives

- Plan for the change in the control system
- Maintain the flow of authorised imports and exports of arms and war material
- Ensure trade flows are controlled efficiently

Overview

War material and arms, munitions and their elements and explosives are banned goods. Importing and exporting these goods require prior authorisation for customs clearance.

In order to continue trading with the UK, you will need to identify the impact of Brexit on each type of authorisation which has been issued and which is still valid:

1. Current authorisations will lapse:

- Firearms and war material: transfer licences, transfer permits, prior agreements, UK transfer licences and transfer licences from other Member States;
- Explosives and fireworks: intra-Community transfer of explosives documents.

Operators will need to apply for new authorisations from the relevant authorities in accordance with the UK's legal status.

2. Current authorisations will lapse, but they will still be valid under law:

- The Order of 30 January 2019 allows you to continue to ship war material to the UK using the authorisations issued under the UK's previous legal status.

3. Current authorisations will remain valid:

- Arms and war material: war material import authorisations (AIMG) which have been issued and are still valid for importing war material listed under 1 or 2 of category A2 and war material, arms, munitions and their elements listed under 6, 7, 8 or 9 of category B and a, b or c of category D
- Explosive products for military use and pyrotechnic articles: Explosives Import/Export Authorisation (AIPE/AEPE)

Preparing for new trade flows means you need to plan ahead and apply for new prior authorisations.

Once issued, the authorisation must be presented during customs clearance procedures for document checking and recording of the quantity and value. The authorisation must accompany the goods when they are transported. It must be presented at the request of any relevant authorities.

Goods subject to special procedures: arms, war material and explosives 2/2

Procedures

Procedure #1		Procedure #2	Procedure #3
Apply to the relevant government department in order to obtain the necessary authorisation in accordance with the trade flow and the classification of the goods.		The authorisation accompanies the goods.	The authorisation is presented to the customs office.
<p>If you are importing war material from category A2, arms, munitions and their elements from categories A1, B or C or goods listed under a, b or c of category D: you need to hold a war material import authorisation (AIMG) from the Directorate General of Customs and Excise/Ministry for Government Action and Public Accounts.</p> <p>Set up an account on douane.gouv.fr to file your application online using e-APS (SOPRANO) and have your account certified by your nearest Customs Regional Directorate (Economic Action Centre, PAE).</p>		Once issued, the authorisation must accompany the goods when they are transported. It must be presented at the request of any relevant authorities.	The authorisation must be presented in order to complete customs clearance procedures. Approval and recording of the authorisation.
<p>If you are exporting war material and associated material listed under the Military List (ML): you need to hold a war material export licence (LEMG) from the Directorate General for Armaments/Ministry for the Armed Forces.</p> <p>Set up an account to access SIGALE (go to https://www.ixarm.com/fr/).</p>	<p>If you are exporting civilian firearms, munitions and their elements (listed in Article R. 316-40 of the French Internal Security Code) :</p> <ul style="list-style-type: none"> - you need to obtain a firearms export licence (LEAF) from the Directorate General of Customs and Excise/Ministry for Government Action and Public Accounts. - Set up a douane.gouv.fr account to file your application online using e-APS (SOPRANO) and have your account certified by your nearest Economic Action Centre (PAE). 		
<p>If you are exporting arms, munitions and their elements listed under 6, 7 or 8 of category B or b or c of category D :</p> <p>you need to hold an authorisation under Council Regulation (EC) No 2019/125 (anti-torture regulation). File a paper application with the Directorate General of Customs and Excise/Ministry for Government Action and Public Accounts.</p>			

Factsheet No 11. Goods subject to special procedures: dual-use items

<p>Background</p> <p>Because of their strategic nature, exports of dual-use items (goods and technology) for both civilian and military applications are subject to the Export Control System under the amended Council Regulation (EC) No 428/2009 of 5 May 2009. After Brexit, the UK will become a non EU country. An export licence will be required for all dual-use items listed in Annex I to the Regulation, and not just the dual-use items listed in Annex IV.</p>	<p>Objectives</p> <ul style="list-style-type: none"> - Plan for the change in the control system - Maintain the flow of authorised exports of dual-use items - Ensure trade flows are controlled efficiently
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Overview

In order to continue trading in dual-use items with the UK, Regulation (EU) No 496/2019 of the European Parliament and of the Council of 25 March 2019 amending Council Regulation (EC) No 428/2009 by granting a Union general export authorisation for the export of certain DUIs from the EU to the United Kingdom, adds the UK to the list of countries that come under the Union general export authorisation No EU001. Exporters are requested to file EU001 licence applications with the Dual-Use Goods Department (SBDU).

Preparing for new trade flows means you need to plan ahead and apply for new prior authorisations.

By consensus between the Council and the Commission:

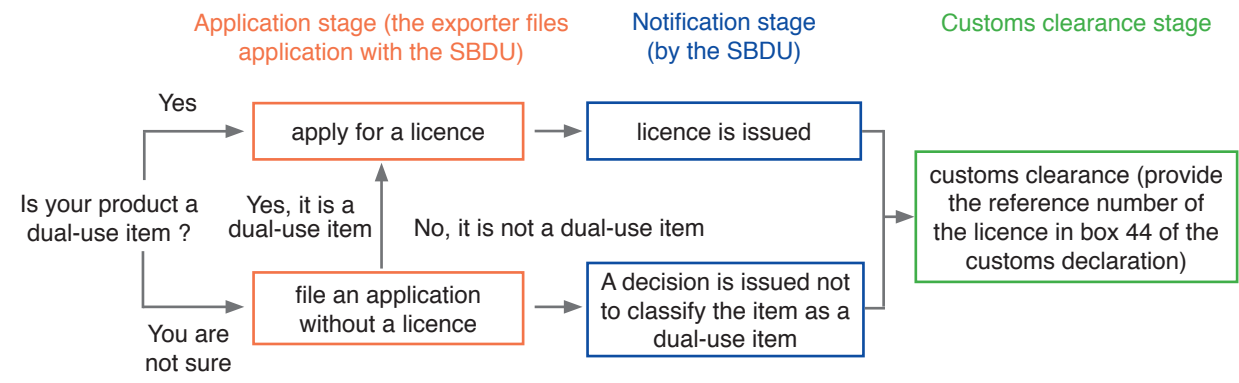
1. Licences concerning goods listed in Annex IV that are currently held by exporters to the UK will remain valid until their initial expiry;

2. The scope of EU001 licences already in the possession of exporters will be automatically extended to include the United Kingdom.

When the UK leaves the EU, you will need to file a customs declaration for all your exports to the UK:

1. All valid licences must be presented during customs procedures for document checking and recording of the quantity and value, if required.
2. If the licences are in electronic format, the checking and recording process will be performed automatically by linking GUN, the national online platform for customs clearance, with the information systems of the Dual-Use Goods Department (EGIDE) and the Directorate General of Customs and Excise (DELTA).

Stages:



Factsheet No 12. Goods subject to special procedures: fishery products

Background

In addition to customs procedures and mandatory health procedures for animal-based products (see fact sheet on importing animal-based products), fishery products are subject to procedures that ensure they have been caught in accordance with rules to combat illegal, unreported and unregulated (IUU) fishing.

N.B. IUU procedures only apply to sea fishery products, with the exception of the products listed in Annex I to the IUU Regulation, aquaculture products and freshwater fish.

Objectives

- Ensure compliance with fishing rules to enhance conservation and sustainable use of fishery resources
- Ban operators that do not comply with international fishing rules from accessing the EU market

Overview

When a consignment of fishery products arrives by road (ferry or rail shuttle), a catch certificate issued by a public authority of the flag State of the fishing vessel which made the catches must be submitted by email to the customs office two hours before the goods arrive in the territory.

Scenario #1:



You are importing fishery products from the UK by road. You must email the catch certificate to the customs office at least two hours before the goods arrive in the Union customs territory, ensure your products undergo health procedures prior to customs clearance and file a customs declaration. You will need to pay duties and taxes.

Scenario #2:



You are importing fishery products caught by a vessel whose flag State is the UK and unloaded in a designated port. You must file a customs declaration (in this case, the catch certificate is sent by the vessel's master to the National Fisheries Protection Centre (CNPS) prior to landing). If processed products are unloaded, they must undergo health procedures prior to the declaration. You will need to pay duties and taxes.

Scenario #3:



You are importing fishery products caught by a French fishing vessel unloaded in the UK then transported by road to the EU customs territory. You must present your products for a health inspection and then proceed to the customs office with the following documents: the landing declaration signed by the UK authorities, a single transport contract or a transit document, and a copy of the vessel's logbook. If you present these documents, you will not need to pay any duties or taxes.

Scenario #4:



You are importing fishery products from the UK for processing and re-export. You will need to present a catch certificate to customs when importing the products, submit a statement established by the processing plant and present the re-export section of your certificate for the return to the UK. Your products must undergo health procedures before they can clear customs (in particular, prior to transit). You must contact your nearest Economic Action Centre (PAE) to arrange these procedures and set up a special procedure so you will not have to pay any import duties or taxes on the products that will be re-exported.

On the other side of the border: key points to keep in mind



An EORI number beginning with «GB»

For their international operations, British companies will need an EORI number beginning with «GB». This number is assigned by British Customs immediately upon request, or within five working days if checks are required.



Bilateral trade agreements already signed in view of Brexit

- UK-Andean countries (Colombia, Ecuador and Peru)
- UK-Cariforum (Antigua and Barbuda, Barbados, Belize, Commonwealth of Dominica, Dominican Republic, Grenada, Republic of Guyana, Jamaica, Saint Kitts and Nevis, Saint Lucia, Saint Vincent and the Grenadines, Republic of Trinidad and Tobago)
- UK-Central America (Costa Rica, El Salvador, Guatemala, Honduras, Nicaragua, Panama)
- UK-Chile
- UK- Eastern and Southern Africa (ESA) (Madagascar, Mauritius, Seychelles, Zimbabwe)
- UK-Faroe Islands
- UK-Iceland and Norway
- UK-Israel
- UK-Lebanon
- UK-Liechtenstein
- UK-Pacific States (Fiji Islands, Papua New Guinea)
- UK-Palestinian Authority
- UK-South Korea
- UK-Switzerland



Useful tip:

It is possible that the temporary tariff published on the UK government's website in March, which would be applied by the UK to incoming goods during the transition period, may change. At present, it provides for an exemption from customs duties for more than 88% of imports.

Transitional Simplified Procedures (TSPs)

The Transitional Simplified Procedures put in place by the British government primarily concern first-time importers.

To be eligible, these companies must:

- apply for an EORI number;
- be based in the UK;
- import goods from the European Union to the UK (including goods circulating in the EU that come from non-EU countries when they have been cleared in a Member State).

This then allows them to transport goods from the EU to the UK without having to fill out all of the customs declarations at the border and without having to immediately pay import duties. Companies can use the time to adapt to the new arrangements if the border is re-established. These procedures can be put in place whether the goods arrive at a British port or airport.

For most goods imported under the TSPs, companies will have six months after the UK's official exit to make their customs declarations and pay the customs duties owed.

TSPs are not recommended for companies which:

- import goods directly from a non-European country into the UK;
- want to place these goods under a special regime ;
- Are acting on behalf of another trader (e.g. freight forwarders);
- have a history of unpaid taxes or duties, tax arrears or are not solvent.



Any questions should be sent
to our dedicated Brexit e-mail address :
brexit@douane.finances.gouv.fr

Our Customs helpline :
0 811 20 44 44 (€0.06/minute + cost of call)
From abroad or Overseas France : +33 1 72 40 78 50

French Customs' website :
douane.gouv.fr

Your regional contacts :
<https://www.douane.gouv.fr/les-cellules-conseil-aux-entreprises>



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